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E V A L U A T I O N R E P O R T

IRANIAN STATE RAILWAYS

BY

VERNON I. CATON,

COMPTROLLER.

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Cost of Trans-Iranian.

Mr. Poland (North and South)	9,000,000.00
German Syndicate (North)	83,506,962.00
Ulen and Co. (South)	78,518,400.90
Mr. Carroll (South)	110,000,000.00
Sjohdahl and Lindahl (North)	45,679,665.00
Kampsax (North and South)	1,919,141,676.23
Consulting Engineers Vander-Hulst,	2,000,000.00
Soukouzi, Grachut.	
Bureau of Control and Comp-Gen of the Ministry	<u>23,625,000.00</u>
	<u>2,272,670,704.13</u>

Purchases made by Ministry

4 Garrats-Locos	4,572,000.00
5 Beyer-Peacock Locos	2,933,200.00
12 Nohab	10,291,200.00
4 Nohab	333,600.00
274 Merchandising Wagons (Nohab)	31,416,680.00
1 Private Parlor car (King)	556,668.00
130 Wagons (Nivelles)	4,355,077.00
15 Kilometers of rails with accessories	801,000.00
40 do do (Sjodah)	2,546,813.80
2300 Metallic Telegraph Poles	<u>290,826.55</u>
	<u>58,499,101.35</u>
TOTAL	

New Construction by Administration

New Line Tehran-Landjau {315}	TOTAL (250,000,000.00)
Garmsar-Chalroud {315}	488,397,500.00
	<u>508,447,500.00</u>
TOTAL	996,845,000.00
TOTAL	(375,691,554.58)
TOTAL	3,953,706,350.07

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Note.

These differences are noted between the old and the new report.

1- Construction Capital Expense.

Old report = 250,000,000/

New report = 139,000,000/

(The reason is that some purchases not already delivered was mentioned as a Capital Expense, decreased afterwards)

2- Land Value.

Old report = 375,691,554.58/

New report = 349,349,621.50/

3- Capital Interest-

Old report = 0

New report = 123,867,611.95/

With the above mentioned modifications the Grand Total of Trans Iranian and new lines value is:

3,990,485,577.09 or 4 Billion.

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Subject: Technical and Financial Account of Trans-Iranian.

By this report, with annexes, I have the honor to submit the technical and financial account of the construction of Trans-Iranian, prepared according to the program and instructions received; however, I have developed some few things to make it more useful, and have supplemented the account with complementary contributions and statements.

At the beginning, for more clarity, I should give some explanations.

The construction of Trans-Iranian was accomplished over a period of 13 1/2 years by diverse means and by different organizations, not at one time only and according to one plan.

1. By Engineer Roland, as Chief Engineer for the Ministry of Communications from 12 Azer, 1305 (December 5, 1926) the day Mr. Roland arrived in Tehran, until Ordibehesht, 1307.

Mr. Roland's work consisted of surveys for the railroad, of which 142.753 Kms. in the south, starting from Bandar Shahpour, were final, and the others preliminary, plus 85 Kms. of earthwork on the plain, not completed.

2. By the German-American Syndicate, which consisted of

(a) Consoritium Allgemeind composed of three firms: Julius Berger, Philip Heigmann and Siemens Bau-Union who performed the work in the north and (b) Of the American concern, Ulen and Company, who worked in the south, according to the contract of 6 Ordibehesht, 1309 (16 April, 1928) and supplementary contracts for the surveys for the ports of Bandar Shah on the Caspian Sea and Bandar Shahpour on the Persian Gulf, and for the project of a bridge over the Karounne River at Ahwaz.

The work of the syndicate consisted of final surveys and the construction of tracks; in the north from Bandar Shah as far as Shahi 123 Kms., with the dock at Bandar Shah, and in the south from Bandar Shahpour as far as Andimeshk 250 Kms., with the dock at Bandar Shahpour, as well as the project of the bridge over the Karounne river at Ahwaz.

The syndicate has completed its engagements except the construction of tracks by Ulen and Company in the south which has not been finished.

23 Ordibehesht, 1309- the contract with the Syndicate was canceled.

3. After that there was an interruption of the work, which was begun anew, in the south in the month of Dey, 1309 by Mr. Carroll as Chief Engineer on the part of the Ministry, and in the north in the month of Dey, 1310, by the Swedish engineer, Mr. Chodahl and Mr. Lindahl, as Chief Engineer on the part of the Ministry up to the beginning of the work of the Construction of the Trans-Iranian by Kampsax. In the south Mr. Carroll completed 250 Klms. of works of Ulen and Company and commenced the works starting from Andimeshk (Kilometer 250) toward the north as far as Kilometer 300, and in the north they started work from Klm. 128 as far as Klm. 241.500, including tunnel No. 55.

1 Ordibehesht, 1312 (21 April, 1933) the work of the construction of Trans-Iranian was passed to Consortium Kampsax, composed of 3 concerns, Kampmann; Saxild and Company; Nydquist & Holm & Saabe & Lerche who completed the Construction of Trans-Iranian according to the terms of the contract, that is to say, I Khorjad, 1312.

It is necessary to add, that for the technical supervision of the construction of Trans-Iranian there was organized by the Ministry the Bureau of Control, and the regulation of financial accounts was effected by the Comptroller general of the Ministry of Communication that is why the cost of interests of these institutions enter into the cost of Trans-Iranian.

Equally the engagement of expert consulting engineers, Vauder Julst, Souzoukh and Grunkut enter into the cost of Trans-Iranian.

Consequently, as one can see, for the work of estimating the cost of Trans-Iranian it is necessary to possess the documents since the year 1305, that is to say for more than 15 years. The result was the handling of quantities of record for these periods and I have not been able to get all the documents for the account rendered, only that of Kampsax, that is to say from Shahi (Klm. 123 north) as far as Andimeshk (Klm. 250 south) and these documents and data are not complete. However, thanks to the very fine cooperation of Kampsax, I used the books of the Comptroller of Kampsax, but concerning the time of Mr. Poland, of the German-American Syndicate, and Mr. Carroll the documents are missing, and the documents of Engineer Chodahl and Lindahl exist partially, that is why for these parts of Trans-Iranian I have been able to profit

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from the data of my official reports of the Inspector as I had them from the start to the finish.

Consequently the details of the construction of Trans-Iranian are as follows:

First of all I shall cite length of Trans-Iranian: The distance between the axes of terminal stations, from Bandar Shah in the north to Bandar Shahpour in the south 1335.626 Klms., of which Bandar Shah to Tehran is 461.246 Klms., and from Tehran to Bandar Shahpour 924.380 Klms., plus the branch from Bandar Shah station to the end of the dock on the Caspian Sea, 3.50 Klms.; and from Bandar Shahpour to the end of the dock on the Persian Gulf, 0.709 Klms. (At present these docks are being lengthened)

Besides that, there are side branches, at Klms.7.800 from Tehran station toward Rey Station, the branch to the cement works is 3.500 Klms., and the branch from this branch to the Glycerin Factory is 0.900 Klms.; the branch to the Tehran silo is 2.235 Klms.; to the sugar factory, Varamin, 1.510 Klms.; to the sugar factory, Shahzand, 1.317 Klms.; to the glass factory, Tehran 0.220 Klms.; and A.I.O.C. branches at Shahi 0.293 Klms., at Tehran 0.400 Klms., at Ghom. 0.780 Klms., at Arak 2.480 Klms. and at Azna, 0.846 Klms., of which the total for A.I.O.C. is 4.799 Klms., and total for all the lateral branches of Trans-Iranian is 14.481 Klms.

Recapitulation of sums paid for the construction of Trans-Iranian until turned over to the General Administration of Exploitation:

	Rls.	
1. Mr. Poland (north and south)	9,000,000.00	
2. Consortium Allemand	" 83,606,962.00	
3. Ulen and Company	" 78,618,400.90	
4. Mr. Carroll (south)	" 110,000,000.00	
5. Engineers Ghodahil and Lindahl (north)	" 41,825,866.00	
6. Kampsax (north and south)	" 1,918,053,411.49	
7. Expert consultants Vander Hulst, Souzouki and Grunbut	" 2,000,000.00	
3. Bureau of Control and Comptroller General of the Ministry	" 23,625,000.00	
		2,266,729,640.39

Total

To this sum of Rls. 2,266,729,640.39 it is necessary to add:

1. The sum of orders made directly by the Ministry itself:

(a) Orders after the time of the German-American Syndicate and before the arrival of Kampsax: 15 Klms. of electro-steel rails for the south (Mr. Carroll), and the rails, Swedish metallic telegraph poles; rolling stock, etc., for the north. This sum has not been determined by the Comptroller-General of the Ministry and Engineer Parviz Mirza Bahman is the only person who is able to give the approximate costs exactly enough, as he had connection with this matter.

(b) Rolling stock in the Kampsax period. Observation:
According to instructions, the valuation of rolling stock has not been delegated to me.

2. The uncertain sums to be paid to owners for land seized remaining unpaid, consequently the recapitulation above does not include a single payment for this account.

3. The sums expended by the General Administration after the development of Trans-Iranian after the gradual deliveries of parts of Trans-Iranian as for example, houses constructed by the General Administration, the development of docks at Bandar Shahpour and Bandar Shah, the military wharves, etc.

4. Interest on sums borrowed by the Ministry from Banks Mellie and Felahate. The sums according to my notes are as follows.

a. From Bank Mellie.

1. 150,000,000 Rials in 1314, 1315, 1316 and 1317 at 2% interest in 1314 and at 4% for the years 1315-1317.
2. 60,000,000 Rials in 1315 at 6%.
3. 90,000,000 Rials in the year (?) at (?) %

Total: 300,000,000 Rials.

b. From Bank Felahate.

1. 70,000,000 Rials in 1314 at 3% for the year 1314, and for 1315 and following years at 6%.

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Total from the two Banks 370,000,000 Rials.

Other amount have been borrowed, of which I have not found the lenders in my notes. It is necessary to obtain all the exact information on this subject from the Minister of Communications.

5. The uncertain capital interests of the Government, not borrowed, invested in the construction of Trans-Iranian, (considering that this capital in reality is borrowed from the people) which, in this case, is creditor of Trans-Iranian and has the right to receive the interests.

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No. 933
11/4/322

SUPPLEMENT I to report concerning
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Estimation of cost of Trans-Iranian per kilometer.

To estimate the cost of Trans-Iranian per kilometer it is necessary to have all actual expenses.

On page 4 of my report No.930 showed total expenses for the construction of Trans-Iranian - 2,206,729,640.39 Rls., and that mentioned sums should be included in articles 1 - 5 of observations i.e. purchases, made directly by Ministry (rolling stock, rails etc.), expenses made by General Administration of Exploitation for development of Trans-Iranian (new house constructions) and others.

After considerations with Chief Accountant Mr. Farid and calculations made the total cost of Trans-Iranian is approximately a minimum of 2,400,000.000 Rls.

For the following calculations of coast of Trans-Iranian per kilometer I deduct from this minimum sum of 2,400,000,000 Rls., of which average price for one kilometer 2,400,000,000 : 1,388,623 = 1,728,327 Rls. reporting on principal way.

But this figure is not important because Trans-Iranian has in different parts of its length, different character, from easy to very difficult and extremely expensive and that requires calculations for each part of the same character.

As you have seen in my report I divided the entire extension of Trans-Iranian into three parts:

1. The work of the German Syndicate in the North from Bandar Shah to Shahi. For this work we have only the total cost of this area without dividing into kilometers and without distinguishing between.

- a. Railroad itself with building and
- b. Superstructure with equipment and installations.

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2. Works of Mr. Poland of Ulen & Co. and Mr. Carroll in the South from Bandar Shapour to Andimechik.

Here we have also total cost of entire extension without dividing by kilometers.

3. The works of Consortium Kampsax and partially of Swedish Engineers Messrs. Ghodahl and Lindahl in the North and Mr. Carroll in the South.

Here we have the Detailed cost of the Railroad itself with buildings and different works, for each lot and the total cost for the superstructure, which is natural (for rails, branches & traverses) also, for equipments and installations for which it is possible to extract detailed figures from the contracts.

For Kampsax work we can calculate the average cost of each kilometer for each lot.

For the following estimations I did not add expenses of Control Office, General Accounting Department of Ministry and foreign expert-specialists, they may be included afterwards.

1. WORK OF GERMAN SYNDICATE.- The Section from Bandar Shah to the end of Shahi Station - 130,250 Kilometers.

Total cost of works of German Syndicate is 83,606,962.00 Rls.

There should be deducted from this sum the cost of Trans-Iranian studies from the end of Shahi Station, 931,610 at 3680 Rls. - 3,428,324.80

Deducting and dividing by 130,250 we have
(83,606,962.00 - 3,428,324.80) - 130,250 = 615,575 Rls. per Km.

After seeing the profile at length and the same character of construction of the entire extension of German Syndicate, this average figure of 615,575 Rls. per Km. is for us quite satisfying and there is no need at all to have the cost of each kilometer separately, furthermore we have the cost of the dock at Bandar Shahpour calculated separately.

2. THE WORKS OF ULEN & CO. AND OF MESSRS. POLAND AND CARROLL IN THE SOUTH
From Bandar Shahpour Dock to the end of Andimeshk Station 250,300 kilometers.

Total cost of these works consists of:

- a. Works done by Mr. Poland = 9,000,000 Rls.
- b. Works done by Mr. Carroll = 110,000,000 Rls. from which should be deducted cost of works in the North from Andimeshk Station, 19,084,871 Rls. consequently 110,000,000 - 19,084,871 = 90,915,129 Rls.

c. Works done by Ulen & Co. = 78,618,400.90 Rls. from which should be deducted cost of Trans-Iranian studies made by Ulen & Co. from the end of Andimeshk Station in the North, 584,827 at 3680 Rls. = 2,151,795.36 Rls.

Deducting this sum we have 78,618,400.90 - 2,151,795.36 = 76,466,605.54 Rls.

Consequently total of 9,000,000 plus 90,915,129 plus 76,466,605.54 Rls.
= 176,381,734.54 Rls.

Dividing by 250,300 we have 704,691 Rls. per kilometer.

In this case as in the works of the Syndicate in the North after seeing the profile at length and the same character of works for the entire extension, this average figure of 704,691 Rls. is quite satisfactory and there is no necessary to have the Dock at Bandar Shahpour and of the big steel bridge at Ahwaz calculated separately.

3. WORKS OF KAMPSAX from the end of Shahi station in the North to the start of Andimeshk station in the South = 1,008,868 Kms.

Total cost of works 1. \$ 2. in the North and in the South calculated above is 80,178,637.20 plus 176,381,374.54 = 256,560,371.74 Rls.

Minimum total cost of Trans-Iranian is 2,400,000,000 Rls.

Consequently total cost of works between Shahi and Andimeshk is 2,400,000,000 - 256,560,371.74 = 2,143,439,628.26 Rls.

From here the average price of each kilometer of this extension is 2,143,439,628.26 • 1,008,868 = 2,124,598 Rls.

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We repeat the average price per kilometer:

1. For entire extension of Trans-Iranian = 1,728,327 Rls.
 - a. For the work of German Syndicate in the North = 615,575 Rls.
 - b. For the work of Ulen & Messrs. Poland & Carroll = 704,691 Rls.
- For the work of Kampsax area = 2,124,598 Rls.

It is important for us to present the price by kilometer for each lot and each area of the same character, which is done below:

COST OF KAMPSAX WORKS PER KILOMETER. For each lot and each area of the same character.

For estimation of the cost of each kilometer for each area there should be added to the cost of each kilometer of Enterprise' works i.e. to the cost of Railroad itself (to categories A,B,C,D,E,& F,) the following figures:

1. Supplementary works, administration of groundworks ets., total of which = 135,890,284.69 Rls. which makes 134,695.50 Rls per Klm.
2. Material (rails, traverses, metal culverts, ets.) mechanical equipments and installations, total of which = 501,815,275.98 Rls. which makes 497,403.30 Rls per Kilometer.
3. Purchases made directly by Ministry and expenses of General Administration of Exploitation for development of Trans-Iranian (houses, lengthening of docks, military wharf, etc.) total cost which is 133,270,359.61 Rls. which makes 132,098.60 Rls per Kilometer.
4. Studies of the German Syndicate and Ulen & Co. by Kazvin-Hamadan and by Saveh-Nowberan, total of which is 5,580,120 Rls. which makes 5,631,059.50 Rls. per Klm.¹
5. Studies of Kampsax for lots between Parandak station and Mazou station total of which is 4,405,317.55 Rls. which should be distributed by these lots as follows:
 - a. Between Parandak and Doroud - 7,020 Rls. per Klm.
 - b. " Doroud and Mazou - 15,192 Rls. Per Klm.

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6. Fees of Kampsax are \$5.00 gold per meter, which is 145,524.80 Rls. per kilometer for all lots except 1 - 5, 8 and 11 in the North and 1 in the South, because these lots were partially constructed by the Ministry before Kampsax arrived.

Fees for these lots are as following

for lot 1 in the North is	11,641.98 Rls. per Klm.
" 2 "	59,519.64 Rls. "
" 3 & 4 "	83,406.39 "
" 5 "	120,567.30 "
" 8 "	124,612.89 "
and for lot 1 in the South is	55,536.32 Rls. per Klm.

Consequently we come to the following figures of cost of each lot.

COST PER KILOMETER OF LOTS IN THE NORTH.

Lot 1-2,264,485.68 Rls.	Lot 14-2,088,463.10 Rls.
" 2-2,071,461.34 "	" 15-3,010,310.70 "
" 3 & 4-2,200,448.09 Rls.	" 16-2,775,398.70 "
" 5-5,328,534.80 Rls	" 17-1,215,704.80 "
" 6-5,191,403.30 Rls.	" 18-1,088,704.80 "
" 7-5,853,706.90 "	" 19-1,142,257.32 "
" 8-7,029,855.99 "	" minimum
" 9-8,407,629.10 "	" Tehran station 1,152,206.12 Rls.
" 10-5,798,336.30 "	Except Building -44,231,001.12
" 11-5,334,553.30 "	" 20-1,210,093.45 Rls.
" 12-1,714,253.10 "	" 21-1,276,160.70 "
" 13-1,953,032.00 "	" 22-1,325,193.10 "
	" 23-1,416,247.20 "

LOTS IN THE SOUTH.

Lot 1 -1,340,724.64 Rls.	Lot 11 -6,000,386.68 Rls.
" 2 -1,403,506.20 "	" 12 -4,279,242.28 "
" 3 -3,606,127.23 "	" 13 -1,632,522.00 "
" 4 -6,366,027.08 "	" 14 -1,270,512.10 "
" 5 -6,006,503.78 "	" 15 -1,715,317.10 "
" 6 -6,662,045.75 "	" 16 -1,279,108.00 "
" 7 -4,299,652.88 "	" 17 -1,521,214.00 "
" 8 -5,771,245.38 "	" 18 -1,179,814.00 "
" 9 -2,698,917.18 "	" 19 -1,433,952.70 "
" 10 -6,321,877.68 "	" 20 -1,284,987.50 "

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Here we find that the minimum cost of each Kilometer is 1,088.704.80 Rls. in lot 18 in the North and the maximum cost of each Kilometer is 7,029.855.99 Rls. on lot 8 in the North. The next most expensive cost is on lot 6 in the South which is 6,662,045.75 Rls.

We see that the cost per kilometer by the German Syndicate and by Ulen & Co. with Messrs. Poland and Carroll is least expensive: 615,575 Rls. and 704,691 Rls. respectively.

The figures cost by Kilometer are calculated without adding expenses for Control Office, Accounting Department of Ministry and for expert-engineers Vander-Hulst, Souzouki and professor Grunhut which total cost is 25,625,000 Rls. and per Kilometer 25,400 Rls.

As a result to have definite figures there should be included in the cost of each Kilometer the sum of 25,400 Rls.

On the graph annexed the character of Trans-Tranian is clearly shown by cost per Kilometer.

Annex: The Graph of cost of Trans-Tranian per Kilometer.

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No. 934:
17/4/1322

Purchase and Inventory Department.

Following my report No. 933 I have the honour to submit two specimens of "Graph of cost per kilometer of Trans-Iranian", with a request to annex it to my above mentioned report.

At the same time I request you to correct in this report on page 7, in two places the figure "25.400 Rls." in place of which, should be "18.453 Rls." because the cost of Control Office, General Accounting Department of Ministry and of Expert-Engl-Fo- neers should be distributed on entire length of Trans-Iranian except the part of Kampssax.

Here I can explain that I made calculation of the cost of Trans-Iranian per kilometer without adding the expenses for Control Office, Accounting Dept. and Expert Engineers, as is usually done, although those costs of works and General expenses are essential figures. Especially notice that I cannot add expenses of the Administration of Financial Control, which existed in Tehran and on the line, because I do not know the expenses of this administration.

To explain Control Office expenses and those of General Accounting Department of Ministry, I can say that the credit for these two Administrations was in General 2,500.000 Rls. per annum of which 1,250.000 Rls. were for Control Office and 1,250.000 Rls. for Accounting Department, but Control Office expenses never surpassed 1,000.000 Rls. and often the expended sum was between 1,000.000 Rls. and 900.000 Rls. That is why the sum of 1,000.000 Rls. should be credited for Control Office and 1,500.000 Rls. for the Accounting Department, because the remaining credit of Control Office was taken by Accounting Department for its expenses.

Consequently, cost of each kilometer of Control Office expenses is 7.384 Rls. and of General Accounting Department of Ministry 11.072 Rls.

Annex: The Graph of cost of Trans-Iranian per kilometer.

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No. 935
174/1322

SUPPLEMENT II to report No. 930 concerning
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Correlation of expenses between the works of different categories.

Correlation of expenses between works of different categories such as the grading, works of art, tunnels, buildings protection and consolidation of the whole Railroad and other different works always represent for railway construction a special interest and which characterize the railway line. That is why I have found the necessity, as it is generally done, to make these calculations also for Trans-Iranian

For the area of Trans-Iranian between lot 5 North and lot 1 South we have the following correlation:

Category "A"-Protection and consolidation.....	10,1%
" "B"-Works of Art.....	15,2%
" "C"-Tunnels.....	45,7%
" "D"-Buildings.....	7,0%
" "E"-Grading.....	13,5%
" "F"-Different.....	8,5%
	<hr/>
	100,-%

Seeing that the Trans-Iranian line is not the same for the whole extension it is reasonable to have correlation for all spaces relatively of same character.

On page 22 of my report No. 930 I made a division of area and we have the following conclusion:

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	<u>CATEGORIES</u>	"A"	"B"	"C"	"D"	"E"	"F"
1.	The slope of Firouz-kouh	10,3%	13,2%	55,5%	1,5%	10,4%	3,0%
2.	Plain Bonekouh-Tehran	4,9%	29,4%	0,4%	13,6%	28,2%	3,6%
3.	Valley of Lebeleroud.....	30,5%	21,0%	20,9%	5,2%	18,8%	3,5%
4.	Undulent part , Ghom-Doroud.....	6,8%	24,8%	9,0%	14,2%	27,1%	18,1%
5.	Ravine, Ab-I-Diz and Ab-I-Cesar.....	5,3%	10,5%	69,3%	0,9%	8,0%	5,5%
6.	Mazou Andimeshk.....	7,7%	32,4%	17,2%	2,4%	31,4%	9,1%
7.	Lot Taboran Station.....	1,4%	6,1%	0,0%	64,0%	4,6%	23,9%

We see that the plain Bonekouh-Tehran-Ghom and the undulent part from Ghom to Doroud have almost similar corrlation; likewise, the slope of Firuzkouh and ravine of Ab-I-Diz & Ab-I-Cesar.

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No. 930
17571322.

SUPPLEMENT III to report No. 930 concerning
construction of Trans-Iranian

Purchase and Inventory Department.

Subject: Correction of figures of report No.930

1. On general report No. 930, on page 41 I showed the expenses of Trans -Iranian construction during the time of Engineers Chodahl and Lindahl in the North 41,825,866.00 Rls.

I omitted the general expenses - 4,852,799 Rls.

Consequently expenses for the construction of Trans-Iranian during the time of Engineers Chodahl and Lindahl 1s 46,678,665 Rls.

Please correct it.

2. Final verification of accounts with Kampsax.

A few days ago was I at Kampsax inquiring about final verification of accounts between Ministry and Kampsax, to know about the last payment for the remaining 14,959 Kms. In view of a divergence of opinion between Ministry and Kampsax concerning exchange rate.

According to the information of Kampsax Chief Accountant this question is not yet resolved, and they are expecting an arbitration.

The same thing concerns the payment of 1,658,800 Rls. (see page 14) for the administration works of the tunnel No.36 on Lot 8 North, lot 1 South and lot 11 South (tunnel of Pojetina) half of which, according to the arrangement with Ministry should be paid in foreign currency.

Awaiting eventual arbitration, after consideration with Kampsax General Accountant, I, for the remaining 14,959 Kms. took as a base, the average cost of the preceding payment, according to which the average fee for kilometer was 145,524.8 Rls.

Consequently there remains to be paid 14.959x145.524= 2,176,905.48 Rls.

In the arbitration will accept the present exchangerate of dollars the sum of 138,893,699.03 Rls. should be relatively increased.

In that case the above mentioned sum should also be increased by 1,53,300 Rls. for the works of Kampsax administration.

Consequently total expenses of Kampsax for Trans-Iranian will be (see Page 4& 14)
1,919,141,675,23 Rls. instead of 1,918,553,411,49 Rls and the total cost of Trans-Iranian will be 2,272,370,704,13 Rls. instead of 2,255,729,540,39 Rls. (see page 4.)

Meanwhile we decided with Mr Farid the minimum cost of Trans-Iranian is 2,400,000 Rls.

Consequently all general figures of the report are verified and now according to my opinion there should be fixed a commission with participation of Chief Accountant Mr Farid and Engineer Khosrow Mirza Bahman to determine the cost of Trans-Iranian, completing the figures of article 1-5 which should be included in total cost of Trans-Iranian (see page 4)

At the same time inquiries should be made from Mr Khosrow Mirza Bahman regarding the source of the following figures:

4	Gerrats	-	4,972,000	Rials.
5	Leucocks	-	2,393,200	Rials.
12	Nohabs	-	1,291,200	Rials.
4	Nohabs (old machine)	-	635,200	Rials.
274	Swedish crast (Johab)	-	31,415,980	Rials.
1	Sedoon car of His Majesty (Johab)	-	538,003	Rials.
15	Kilometers of rails with accessories	-	301,000	Rials.
130	(S) cars "Avelles" (Belgian)	-	4,255,077	Rials.

Total- 55,51,425 Rials.

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No. 930
175/1322

SUPPLEMENT IV to report No. 930 concerning
construction of Trans-Iranian.

Purchase and Inventory Department.

Subject: Cost of Hospital; Tehran Station.

On page of report No. 930 I omitted the cost of Hospital, Tehran Station; although I wanted to include toin it mechanical installations (boilers, etc.) which were in Kampsax situation together with the installations of other houses.

These days I was at Kampsax and with the kind help of Chief Accountant of Kampsax I did extract from this situation the cost of the mechanical installations of Hospital and consequently:

Construction by Enterprise Lot 18 (Panahi) - 2,421,429.14 Rls.
and mechanical installations -
145,445.65 Rls.

Total 2,566,874.79 Rls.

Please write this sum on page 32.

The Hospital is constructed on account of Sanitary Service (the retention of 2% sanitation of the contractors), out of Kampsax expenses.

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MATERIALS.

I - Cement

Kampsax bought 400,420 tons cement:

100,000 Iranian cement at 650 Rls. per ton.
96,920 from USSR price from 250 to 398 Rls. the average price for
26,220 tons is = 265,34 per ton.
102,500 tons from Japan at average price of Lbs. 1,433 about 115 Rls.
32,000 tons from Italy (Spolite) at average price of Lbs. 1,323 about 106 Rls.
3,000 tons from Frank C. Strick Co. at Lbs. 1,325 about 106 Rls.
6,000 " Pershump at \$4.90, F.O.B. Sweden, about 80.85 Rls.
10,000 " at Lbs. 0/19/8 F.O.B. Sweden, about 80 Rls. per ton.

Cement from USSR is delivered at Bandar Shah, Japanese cement and Italian from
Strick company, delivered at Bandar Shahpour.

Here the striking difference in prices can be noticed: the Japanese cement trans-
ported about ten thousand tons. by water delivered at Bandar Shahpour cost Rls. 115;
Italian cement also transported thousand of tons. cost Rls. 106 and Iranian cement
F.O.B. Factory cost Rls. 650. The USSR cement delivered Bandar Shah cost Rls. 266 per ton.

Kampsax delivered 3,036,400 tons cement to New Lines Construction (AGDC) at
Rls. 330 a ton = 2,652,102 (at Talemjung).

II - Explosives

Kampsax bought:

- a) 5,395 tons of Dynamite: 300 tons of 90% - 1505 tons of 75% - 1170 tons of 60%
and 120 tons 40%.
- b) 14,503,400 detonators: 13,900 No. 8 - 60,000 No. 6 and 3,400 electric detonators.
- c) 15,106,322 meters of fuse
- d) 131 tons of Iranian powder.

Price were as following:

- a) 1 ton of 90% dynamite - Lbs. 73/5/0 F.O.B. Lbs. 86/0/0 delivered North, Lbs. 90,
Delivered South, Lbs. 37/2/0 and Lbs. 92.

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- 2 -

- b) 1 ton 75% dynamite- Lbs. 67/2/0, F.O.B. Lbs. 66 delivered North, Lbs. 70 delivered South- Lbs. 72, Lbs. 73/5/0, Lbs. 88/10/0, Lbs. 61/16/0, also R.M. 793, delivered South.
- c) 1 ton 60% dynamite - Lbs. 63 delivered North, Lbs. 63, delivered South, Lbs. 63, delivered North, Lbs. 52/19/0, Lbs. 82/18/3,- Lbs. 88.95, and R.M. 671, delivered South.
- d) 1 ton 40% dynamite Lbs. 71/18/9 delivered South.
- e) Electric detonators at Lbs. 10, Lbs. 16, and Lbs. 16/5 per 1000 pieces.
- f) Detonators No. 8 at Lbs. 2/8/1, Lbs. 2/15/0, and R.M. 1650
- g) " " 6 at Lbs. 3/14/0, per 1000 pieces.
- i) Fuse at Lbs. 1/14/0, Lbs. 1/12/8, and Lbs. 1/15/0.
- k) Powder at about Rls. 400 per ton.

Xampsax delivered to New Lines construction (AGDC) 169,875 tons of 75% dynamite and 0,375 tons of 60% dynamite; 20500 meters of fuse; 18,900 detonators; 2,000 electric detonators, and 767 kgs. of Powder.

III - Sika

I find it interesting to show the supply to Sika:
273,506 Kg. of sika was purchased for the sum of Rls. 3,064,386.

Mechanical Equipment and Fixed Installations.

As this report is being brought to a close though it is not in my charge I find it necessary in order to complete the report, to add round figures, with no details, of fixed installations and equipment Articles C.4, D-2,3,4,5, of Classification of Immovable Property of the Railway.

I - Mechanical equipments Tehran Station.
R.M. 755,564, plus Lbs. 9,521/92 plus Rls. 595,282.42 - 2 rolling bridges =
R.M. 79,245.

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II - Central Electric, Tehran Station =

R.M. 343,444.50 plus Rls. 367,520.00

III - Central Heating, Tehran Station =

R.M. 541,725.19 plus Lbs. 1,055/3/0 plus Rls. 975,723.00

IV - Water Softening Installations =

R.M. 109,225 plus Rls. 295,151.40

V - Electrical Works and Installations-North and South =

R.M. 143,877 plus Rls. 42,944 plus Rls. 714,917.00

VI - Installations of shops, North and South =

R.M. 145,031 plus Lbs. 6,061/14/9 plus Rls. 160,250.00

VII - Fixed Installations, North and South =

R.M. 335,031.50 plus Lbs. 53,229/5/5 plus Rls. 2,295,000.00 plus Swiss Francs 9,110. The prices of some installations are as follows:

- 1.) Locomotive turn table - R.M. 2,932.50 plus Rls. 92,500 each for the North and Lbs. 2,345/5/0 plus transport in Iran for the South.
- 2.) Car turn table - R.M. 3,540 plus Rls. 17,800 for the North.
- 3.) Seigh - bridge - R.M. 2,300 plus Rls. 10,300 each for the North and Lbs. 2,017/5/0 plus transport in Iran for the South.
- 4.) Seigh - bridge enclosures - R.M. 975 plus Rls. 2,300 a pair for the North and Lbs. 355/5/0 plus transport in Iran for the South.
- 5.) and Lbs. 15/5/8 plus transport in Iran for the South.

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6.) Bumper - R.M. 130 plus Rls. 300 each for the North and Lbs. 34/14/0 plus transport for the South.

7.) Hydraulic Jack - R.M. 990 plus 2,300 each for the North and Lbs. 155/2/4 plus transport in Iran for the South.

Except that, the Oil Reservoirs (for the North) :
of 300 tons-Lbs. 854/14/0 plus transport in Iran (Rls. 11,150; Rls. 15,370)
plus erecting = Rls. 157,750.

a.) of 50 tons-Lbs. 132/6/0 plus transport in Iran = Rls. 1,865 plus erecting,
painting, etc. enter into the price of 300 tons reservoirs.

b.) Electric pumps and Steam boilers group - Lbs. 331/12/0 plus transport
in Iran = Rls. 2,940 per group.

c.) Net work of conduits for oil and for heating oil - Lbs. 1,302/0/0 plus
transport in Iran = Rls. 5,410.

Therefore the total for mechanical equipments and fixed installations of Trans
Iranian between Shahi and Andimeshk is: R.M. 2,506,143.19 plus Lbs. 74,876/11/4
plus Rls. 5,107,092.42 plus 42,944 plus Swiss Fr. 9,110.

Rolling Stock.

Equally, though rolling stock also is not in my charge, I present 1st. Detailed
data concerning the last order for rolling stock from Ferrostaal, in which I have
had a part, and 2nd- some other data I have in my capacity as Inspector.

Purchase of Rolling Stock from Ferrostaal at Essen.

The Ministry has bought from Ferrostaal - 49 locomotives 1-4-0; 16 locomotives
1-5-0; 4 passenger cars class I/II; 13 passengers cars class II/III/; 10 baggage and
mail cars of 2 axles; 265 box cars with brakes; 474 box cars without brakes; 51 gondola
cars with brakes; 160 gondolas without brakes; 60 tank cars of 45 cubic meters capacity
with brakes plus 93 tank cars 45 cubic meters capacity without brakes.

The prices follow:

(See Annex No. 24)

Locomotives 1-4-0 for the North, F.O.B. - R.M. 92,120 each.

" " South, delivered - R.M. 105,742 each.

" 1-5-0 " North, F.O.B. - R.M. 118,090 each.

Passenger cars class I/II for North, F.O.B. - R.M. 94,168 each.

" " III " South delivered R.M. 82,140 "

" " III " South delivered R.M. 87,300 "

Baggage and Mail cars- for North F.O.B. - R.M. 41,070 each with 2 axles for South delivered R.M. 43,650 each.

Merchandise Cars

Box cars with brakes - to	North F.O.B.- R.M.	6,004 each
" " " South delivered "	6,421 "	"
" " " without brakes "	North F.O.B.- "	4,888 "
" " " " South delivered "	5,305 "	"
Gondola cars with brakes, to	North F.O.B.- R.M.	4,409 "
" " " " South delivered "	4,952 "	"
" " " without "	North F.O.B.- "	3,268 "
" " " " South delivered "	3,811 "	"
Tank cars with brakes "	North F.O.B.- "	10,714 "
" " " " South delivered "	12,576 "	"
" " " without "	North F.O.B.- "	9,573 "
" " " " South delivered "	11,435 "	"

The Greman - American Syndicate bought for the North delivered at Bandar Shah: -2 Passenger cars class I/II at R.M. 78,368; accessories at R.M. 1,339; erecting at R.M. 4,030 = R.M. 93,851 each 3 passenger cars class III at R.M. 63,851; accessories at R.M. 1,091; erecting at R.M. 3,960 = R.M. 68,902 each.

3 ordinary gasoline locomotives at R.M. 13,133 apiece
5 gasoline locomotives, type 2, at R.M. 10,896 "

R.M. 100 = Rls. 30.62

For the South (Ulen and C.O.) delivered at Bandar Shahpour: Superheated Steam Locomotive 1-3-0 at Rls. 335,000 each
2 axle locomotive at Rls. 113,400

2 I/II class passenger cars plus 4 of III class = \$ 128,630
Merchandise gondola car with brakes = Lbs. 216 each
"without brakes= Lbs. 210 "

Other purchase made by German & American Syndicate.

For the North: -a) Grinding mill at R.M. 13,707.50 each delivered at Bandar Shah.
b) Compressor at R.M. 13,850 " " "
c) Decauville track at R.M. 9,61 per meter " " "
d) Equipment and tools for shops at Bandar Shah at R.M. 395,000 delivered at Bandar Shah.

For the South (Ulen and CO.)

a) Rails at \$ 42.20 per ton delivered at Bandar Shahpour.
b) Accessories for rails at \$ 75.00 per ton delivered at Bandar Shahpour.
c) Cement at Rls.172 per ton and the last purchases at Rls. 105.
d) Steel 1940 tons for bridge over the Karoun at Ahwaz = Rls. 1,539,597.
i.e. Rls. 793.40 per ton
e) Turntable 27,40 meters = 67,156,50 Rls.
f) Mechanical equipment for shops in Ahwaz = Rls. 1,849,901.10
1) 25 ton railroad crane = 238,592.
k) Crane Rls. 6,201.15
l) Iron for Balaroud bridge 161.7 tons at \$ 78 per ton.
m) Automobiles - Buick at Rls. 13,499, F.O.B.; Dodge at Rls. 16,444, delivered; Chevrolet at Rls. 12,200, delivered and Ford at \$ 690 delivered. The figures of prices for execution of earthwork by Ulen and Co. can be added.

Ulen and Co. paid for 1 cubic meter of embankment up 2 meters high Rls. 0.90.

From 2 to 3.5 meters high Rls. 1.00
3.5 meters and higher Rls.1.50 per cubic meter.

Once more through I am not concerned, I feel obliged to confirm that the purchases of Ulen and Co. likewise of Consortium Allemand, also the construction work performed by them have been executed very cheaply, as if they had done it for themselves, and that is pointed out by the specialist expert, Engineer Vander Hulst in his official report to the Ministry, describing that Ulen and Co. and the Syndicate have

been working for the Iranian Government "for themselves".

In bringing my present to an end with these figures and data, in order not to delay longer; I omit other figures and statistical statements (I can present them later in supplements).

I can say my report of Trans-Iranian is far different from customary reports of railway construction, as you can confirm by comparing with reports of Russian railway (I have presented you two books on the subject of construction of Railways in Russia). On the other hand my report is longer and much more complete than was requested.

One very great difficulty was lack of documents for which I had to search everywhere, at Kampaks, in the Bureau of Control and in my files.

Because of new military works Kampaks has changed locality several times carrying those documents to different places and to vaults, without much attention as they had no further interest in them. Accounts books had changed locality too. It was only the availability of Kampaks personnel that helped me very much, inspite of the fact that they were very busy urgent military works.

In the archivs and rooms of the Ministry similar to vaults-dark, damp and dirty I have worked almost two weeks to look for and find documents.

In such a difficult position I have done my best, and since I was Inspector from the very beginning of Trans-Iranian and had the habit of making notes, it was possible for me to complete the task assigned to me.

On the other hand, did not receive instructions from the Ministry as to how the data should be prepared and how to divide expenses, Kampaks, as a commercial institution has selected methods convenient and least expensive for themselves and that has complicated enormously the work of the personnel of my Estimate Commission.

I will explain by an example:

Supposing one of the lost possesses 100 works of art and each one has 100 different sorts of work with various unit prices.

Although it seems very add, Kampaks has not calculated and does not have the cost of each work of art; of each tunnel less than 300 meters long; of each building.

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The Estimate Commission was obliged to calculate the cost of each work of art. Kampsax calculated the cost of all the bridges of each lot together; of all tunnels and all buildings together, in the following manner:

Kampsax prepared a recapitulatory table for 100 works of art above mentioned by writing in vertical columns quantities of work with the same unit price, without respective calculation (multiplications) for each work of art separately, added the quantity of each column with the same unit price and then multiplied once only the total of each unit price and collected the total cost for 100 works of art together.

Therefore Kampsax made 100 additions and 100 multiplication where as the Estimate Commission had to make 100 multiplication for each of 100 works of art, i.e. was necessary to make 100×100 or $10,000$ multiplications, nearly 100 times more work. It is exactly the same in case of tunnel and buildings as mentioned above.

I draw to your attention that the order of division of work in categories is not reasonable: Kampsax calls the first category "A" works of support and protection of the railroad and the earthwork of the whole railway is in fifth place, i.e. category "E" while the essential work is the whole railway the embankments with works of art, but the works which protect essential works are supplementary.

Kampsax does not segregate the earth excavated from cuts, and transported to embankments from that transported to dumps that is why, as you have probably noticed, I cannot show separately the volume transported from cuts to embankment and sent to dumps.

For the same reason, I cannot show the volume of borrowed earth because the unit prices of borrowed earth and earth from cuts sent to dumps are the same. In order to simplify the task, Kampsax puts together all the works of the same price.

In order to find out the volume of borrowed earth and that from cuts sent to dumps. It would be necessary to study carefully a large number of files and plans. The computation of volume from the disorderly piles of these documents, some of which are missing, would be useless work.

In the future it is necessary that the Ministry elaborate the nomenclature of work, and instructions as is done in Europe.

There are some other points which I don't mention now, but attention is called that nomenclature and instructions for making calculations and maintaining books suitable to the needs of the Ministry is the special question to arrange.

Before ending the report, I bring to your attention that the estimate work was performed by Iranian personnel, young men few in number composed of a young Engineer and 5-6 other young men of whom three were Railway School graduates.

The number of personnel was often incomplete and their salaries were rather low, the total before the increase in salaries according to the new Law was only Rls. 5750 (one was getting Rls. 350. others, 558.50 Rls. and 1000). That total of Rls. 5750 is the salary, or even less, of an employee working in the checking section of General Administration of Construction or in the Bureau of Control, where engineers and technicians, principally foreigners are working, getting about Rls. 5000 with 40% or 50% advantage in the rate of exchange.

These young Iranian Fellows, my collaborators, have performed conscientiously this tiresome and hard work of the Estimate Commission and consequently deserve appreciation and encouragement.

For various uses; I mention the rates of exchange during the construction of Trans-Iranian.

In the beginning, during Mr. Poland's time one dollar cost Rls. 10. even 8. During the time of the Syndicate and Ulen Co. one dollar = Rls. 12.5 to 13. (For construction of docks at Bandar Shah, one dollar = Rls. 12.8) one pound sterling = Rls. 48.5 and one Reich mark = about Rls. 3. (for the purchase of rolling stock 1 R.U. -Rls. 3,062)

The official rate of the pound sterling during the period of Kampsax can be found in detail in the statement, annexe No. 9. of purchases of pound sterling by Kampsax.

In the period of Kampsax, one can count in general:

1 Lb. = Rls. 30.53 = R.M. 12.10
R.L. 100 = Rls. 636
1 = Rls. 13.50
3 Lges 100 = 278.25

I do not have the data concerning rates of exchange in the bazaar.

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Annexes:

No. 1 - Proces verbal of Documents delivered by Kampsax to General Exploitation Administration with respective invoices.

No. 2 - Model of "Classification of Immovable Railway Properties" last edition 14/7/20 for the Estimate Commission.

No. 3 - 43 boxes of documents received from Kampsax.

No. 4 - 51 files of calculations of the works of contractors in the respective lots written in Persian.

No. 5 - 51 files of the same calculations in French, in the rough.

No. 6 - Map of Trans-Iranian showing surveys.

No. 7 - The profile of Trans-Iranian, indicating the work areas of Societes and the Ministry's engineers.

No. 8 - Statement of orders and purchases made by Kampsax.

No. 9 - Statement of purchases of exchange made by Kampsax.

No.10 - Recapitulation of works for each lot in the North. Ballast, telegraph, water supply, roads, fences and joining marks, written in French.

No.11 - The same in Persian.

No.12 - The same in French for South.

No.13 - The same in Persian.

No.14 - Statement of expenses for lots in the North and South, Silks, Ghazets, service roads, in French.

No.15 - Same statement in Persian.

No.16 - Statement of calculations of average classifications for each lot in the North, in French.

No.17 - Same statement in Persian.

No.18 - Same statement for lots in the South in French.

No.19 - Same statement in Persian.

No.20 - Recapitulation of estimate of different categories of contract work for each lot in the South, in French.

No.21 - Same statement in Persian.

No.22 - Same statement for lots in North in French.

No.23 - Same statement in Persian.

No.24 - Recapitulation of order for Rolling Stock from Ferrostaal.

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SPECIFICATION

of Sums Spent by Kampsar for the Construction of Trans-Iranian.

CONSTRUCTION ACCOUNTS-NORTH.

Administrative Works

Sub-contractor Lot 1
" 2
" 4
" 5
" 11

Restitution of guarantees to sub-contractors working
before Khordad 1312
Salaries and traveling expenses of workmen and employees
Materials
Wood and planks
Notices and various materials
Various implements
Transportation expenses
Rent, damages, etc.
Telegrams, insurance

Rials

745,450.40
9,894,671.52
7,261,539.88
17,230,414.35
2,743,122.45

919,073.65
2,200,183.06
11,211,346.30
1,135,535.46
1,329,695.55
47,166.12
1,266,789.90
4,761.30
2,744.75

5,362,167.20
40,508,671.05
50,866,082.00
45,178,995.15
61,924,457.50
33,693,230.85
40,705,247.30
13,748,465.20
16,396,920.05
19,885,753.30
34,044,699.65
31,994,519.70
12,419,843.55

Enterprises North

Svenska contract A/B
Balocca and Andjeolini, Lot 6 North
" 7
" 8
" 9
" 10
" 11
" 12
" 13
" 14
" 15
" 16
" 17
Bruder Redlich
Societe Neca
Kaveche
Beton
Kelantari
Georgopoulos
Tchacot

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Societe Rahsaz	7	324	208	90
" Cheba	8	925	667	00
" de constructions	1	021	243	70
Ante Pojatina	1	527	449	80
Societe E.C.I.T.E.	14	560	645	80
" Cogeco	17	551	217	15
" Etca	18	467	294	60
Balocca and Andjeolini	18	770	793	50
Lot 6 North (maintenance)	493	271	30	
"	240	316	70	
Pizzagalli	"	"	"	
Mottura and Zuccheo	"	"	"	
Bruder Redlich	"	"	"	
Special works and Work Trains	322	281	95	
Rent of a ghanat	94	990	85	
Incomplete works as Lot 11 North (To deduct)	863	242	09	
Difference in exchange rates	2,500.00			
"	1,300.00			
"	46,122.80			

Cost of money transfers	225,443.05
Agio account	328,955.75
Russian rails (with accessories)	64,359,461.40
Polish rails (with accessories)	7,689,257.75
Wooden ties	47,372,650.82
Metal ties	19,282,755.81
Branch lines	8,009,687.00
Metal culverts	1,781,534.90
Telegraphic materials	1,477.00
Telegraph Poles	3,331,199.40
"S" Clamps	40,500.00
Metallic ventilators	2,094,367.30

Asghar Zadeh, to deduct
Mesopotamia Iran Corp. Contract A-90, to deduct
Maisoum Udemra, to deduct
L. Moskowice, TNK 1025, to deduct

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10% of administration on small costs for account of enterprises, to deduct.

4,108.50

CONSTRUCTION ACCOUNT - SOUTH.

Administrative Works
Sub-contractor Lot I South
Salaries and traveling expenses of
Materials
Implements
Notices, telephone and telegrams
Transportation expenses
Customs, Insurance and purchase fees

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Entreprise of	"	18	"	10,816,768.59
Societe Neca	"	19	"	17,601,819.35
" Irano-Younan	"	20	"	13,057,758.95
Moghtader Cheflia,	"	1	"	430,122.45
TKS 7				
Tadevossian and				2,166,235.60
Ficher	"	1	"	
Industrie bedarf,	"	8	"	1,741,953.05
St. Kechvar	"	3	" (to deduct)	174,000.00
Baloccia-Forfeit				66,027,042.60
Special works and work trains				

Sundry

Cost of money transfers	118,419.80
Payment for the spring at Chamche	36,642.05
Telegraph materials	727,262.94
Telegraph poles	1,144,785.45
Metal culverts (to deduct)	7,540,590.19
Rails	2,944,228.45
Turnouts	26,714,237.75
Metal ties	2,813,778.65
Wood ties (to deduct)	805.35
Metal ventilators	2,882,576.05
Material for pipe lines	551,162.40
Steel doors and windows	24,748.05
Carburet of Calcium	80,367.50
Tools, etc.	65,691.25
Sale of implements at Garmser and Semnan (to deduct)	
Administrative costs on various small purchases for	
account of enterprises (to deduct)	32,564.60
Expropriation from Ghahate Aliabadi	20,000.00

Tehran Station

G. Sepahi,	14,168,559.15
Societe Sofitec, Tehran Station building	44,128,137.65
J. Meliki, supplementary works	8,958,991.55
Societe Rostagni and Cabaret, 4 platforms	2,452,230.25
Purchase, inspection and check of materials	597,002.30

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Transportation, insurance, etc.	51,971.05
Notices, cost of telegrams, etc.	15,357.25
Banking expenses	5,158.50
Maison Marki and company-contract A-121, Piping for central heating	219,539.65
Irschik and Company, Thermotechnik, contract A-124, insulation for central heating	246,089.20
Maison Marki and Company-contract A-147, Materials-sanitary installations, G.T.	389,605.00
Department of Industry-contract A-157, Purchase of marble	67,607.70
Demarvend, Actiebolaget-L.M. Ericsson, contract-A-162, Telephones and electric clocks, G.T.	313,176.25
Societe Skoda-41 door knockers-contract A-204	92,245.55
Special works	7,780,433.30
Laboratory of the customs	56,160.40
Liquidation of differences-Discounts 1312 and differences according to Remarks (to deduct)	8,018.05
Turned over by the General Administration of Customs on construction of buildings at the station (to deduct)	2,188,545.00
on construction of buildings at the station (to deduct)	2,145,445.65
Con	
<u>Contracts for Construction Materials</u>	
Bechelt and Company metal conduits-contract A-76-2	7,625.60
M.A.N. metal bridges-contracts A-30 and 43	808,290.65
Karl Morgenstern contract A100	1,146,573.55
Installations for softening water	1,861,056.40
Stahl-Union Export contract A-107	
Installations between Shirgah and Teheran	
Witkowice-contract A-111	1,963,854.10
Platform sheds and 4 electric light poles	
Maschinen-fabrik, Augsburg-Nurenberg, contract A-112	585,668.70
2 rolling beridges, Tehran station	
Societe Skoda Iranian, contract A116	10,231.45
100 metal culverts	
Siemens-Schukrt-werke, contract A-117	
Electrical works and installations, North line	316,291.35

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Societe Iranienne Skoda, contract A-120	2,786,351.30
5 metal bridges	2,452,162.00
Societe Iranienne Skoda, contract A-129	69,858.75
2 oil reservoirs, pumps, etc.	1,736,598.40
Fridrich Krupp, contract A-131	1,230,839.25
274 switch stands	1,346,675.05
Siemens-Schukerwerke, contract A-137	14,000.00
Materials-Electric installations, Tehran Station	495,600.75
Hahn and Kolb, Hillewerke, Dresden, contract A-138	307,390.25
Workshops at North Depots and Tehran	832,478.85
Fridrich Krupp, contract A-140	14,831.45
Central Electric plant, Tehran Station	4,304,109.20
Supplementary works, Tehran Station	310,667.45
N.V. Hazemayer, contract A-144	164,687.85
Implement-steel tanks, etc. Tehran Station	351,719.60
Motor-fabrik, Darmstadt, contract A-145	122,618.55
2 Diesel assemblies, Tehran Station	1,140,688.85
Societe Iranienne Skoda, contract A-148	266.60
Hoisting apparatus, cranes, rolling bridges, Tehran Station	179.95
Maschinenfabrik, Augsburg-Nurenberg, W.A.N. contract A-149	305,822.30
Repair of metal bridge at Sorkhabad	
Ch.H. Jucno, Contract A-151	
Central heating plant, Tehran Station	
Supplementary works, contract A-151	
Siemens-Schuckertwerke, contract A-160	
Telegaph cable and accessories	
Vereingte Eisenbahn Signalwerke, contract A-164	
Security electrical installations, Tehran Station	
Stotch Nielsen, contract A-174	
Cement gun	
Societe Iranienne Skoda, contract A-176	
Metal bridge over Abi-Silachor	
Buchelt, contract A-181	
Accessories for metal culverts. Difference to deduct	
Societe Stahlunion Export, contract A-186	
Pipe fittings-Balance	
Hahn and Kolb, contract A-192	
Mechanical Equipment, Tehran Station	

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	RIALS	
Societe Iranienne Skoda, contract A-197	2,146,692.55	
Mechanical installation, South		
Cement - Factory Iran, contract A-203	4,000,000.00	
Cement - Balance of difference in price of cement		
G. Mandirian	73,349.40	
Air Compressor with reservoir		
Demavend A/B, contract A-221	275.80	
Spare parts for draisings-tricycles		
N.V. Hazemeyer, contract A-213	11,506.80	
2 Distribution Lists		
Nordiske Kabel, Storgh Nielsen, contract A-214	2,299,645.65	
Cable, 120 Kms.		
Fridrich Krupp, R.Oertel, contract A-216	84,118.10	
Diesel combination for Doroud		
Joseph Fabian, contract A-220 and Supplement	602,752.00	
Coast of Arms and Iron Tablets		
Joseph Fabian, contract A-227	57,200.00	
32 Bumpers		
Joseph Fabian, contract A-228	77,650.00	
Kilometer markers		
Siemens-Gesellschaft, contract A-202		
Electrical works and installations South	1,640,474.20	
Atlas, contract A-225		
Refrigerating Installation, Tehran Station	30,200.00	
<u>Sundry</u>		
Police, North and South	2,826,805.10	
Repair of Tunnel No. 36. Lot 8 North	3,828,000.00	
Complementary works, Lot 1 South	9,860,000.00	
" " Lot 11 South	2,900,000.00	
" " various	3,563,500.00	
Surveys of Trans-Iranian	4,405,317.55	
Fees of Kampsax	137,805,434.29	
Total-----Rls. 1,918,053,411.49		
Total expenses of Kampsax for the construction of Trans-Iranian		
Rls. 1,918,053,411.49		

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- 8

Including purchases of exchange: Lbs. 3,982,934/08/02,5 =Rls. 318,591,094.70

All the sums cited in this list of expenses of Kampsax for the construction of Trans-Iranian, correspond with the books of the Accounting Department of Kampsax; likewise, the sum of Rials converted onto exchange, that is, into pounds sterling, except the sum to be paid for the last 14,959 kilometers at five dollars gold per linear meter, half in exchange. The question of rate of exchange of pounds sterling being under discussion up to the present time between the Ministry and Kampsax, I have taken for the moment the rate per pound as 80.5 Rls. which was used to effect the preceding payments in 1317 and 1318. Attached, appendix No. 9, is a list of all the sums of Rials converted into pounds sterling showing the dates and rate of exchange for each sum.

To complete the sums paid for the construction of Trans-Iranian between Shahi (North) and Andimeshk (South) the object of the contract of Kampsax it is necessary to add the sums expended in the North by the Swedish Engineers, Messieurs Chodal and Lindahl, and in the south by Mister Carroll before the arrival of Kampsax.

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Due to the fact that I could not get the complete documents concerning administrative works, neither through Kampsax, nor through Messers Chodahl and Lindahl for Lots 1-4 North, this statement includes the works of contractors from lot 5, North, Klm. 182,660 as far as Andimech Klm. 250.

I direct attention or the fact that , according to instructions received, the rolling stock , equipment of work-shops and depots, and the fixed installations in stations are not in my charge; that is why these figures are not shown in the following statement:

Classification of Immovable Property of the Railroad
Last compiling 14/7/1320.

Itals.

A - Land and planning expenses

- 1- Lands belonging to the railroad
- 2- Preliminary expenses and providing plans-522 Kms.
- 3- of surveys, performed by Kampsax.

B - Works of Art and Support

- 1- Earthwork, 17,344,104 cubic meters (excavation)
- 2- Tunnels
- 3- Budget and aqueducts
- 4- Roads, squares, gardens
- 5- Service roads
- 6- Ballast 2,196,761.70 cubic meters
- 7- Dikes, drains, retaining walls and other works of support

C - Roadway

- 1- Traverses- 220.000 wooden; 1,000,960 wooden; 380,400 metallic plus 175,100 metallic
- 2- Hails and accessories
- 3- 719 Kms. of track with accessories
- 4- Turncuts- 634 complete
- 4- Turn tables, rolling bridges, (not in my charge)

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D - Buildings and Fixed mechanical, Installations

Rials.

- 1- Dwelling houses, hospitals, schools.
exploitation buildings
- 2- Motors of machines installed in workshops, other mechanical installations, petroleum, "Mazout" and oil reservoirs
- 3- Inside and outside electric lighting installations, poles, electric conduits, etc.
- 4- Water feeding and disinfection installations water pipes, pools.

Purchase and seizure of springs Ghanat: the spring at Chamche and the Aliabadi Ghanat

- 5- Loading cranes, scales, etc (not in my charge)

E - Telegraph, Security signals

- 1- Telegraph and Telephone lines
a- Telegraph - 10,062,375.64
b- Telephones (and clock) = 313,176.25
- 2- Warning and indicating signals
- 3- Fences and weigh bridge enclosures
- 4- Fire Prevention installations

F - Miscellaneous not included in categories A,B,C,D,E,

Exploitations.

- a - Lands and planning expenses (see annex No. 6)
- 1- The seizure expenses of lands for Trans-Iranian was done without payment.
- 2- 522 Kms. of Kampsax surveys Rls. 4,405,317.55 are classified in the following manner.
a- 50 Kms. very difficult and trouble some, with new plans put into action at \$ 824 (gold) per Kms. equal to Rls. 23,072. (\$ 1 + 28 Rls).

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- b- 82 Kms. with completion of existing plans
 - \$ 371 Gold = Rls. 10, 388 per Km.
 - c- 390 Kms. with new maps of easy terrain \$ 206 Gold = Rls. 7,020 per Km.

Consequently, the average cost of Kampsa surveys in Rls. 8,439.30 per Km.

The following surveys were done before Kampsa arrival (see map annex No. 6).

- A- First the American Engineer, Mr. Poland, made 142,753 Kms. of final survey from Bandar Shahpour toward the North in addition to the preliminary surveys in the whole stretch between Bandar Shahpour on the Persian Gulf and Bandar Shah on the Caspian Sea.
- In as much as Mr. Poland paid out 9,000,000 Rls. Mr. Poland survey's cost about the grading work did not cost more than 1,000,000 Rls. Rls. 8,000,000.
- B- The German American Syndicate made final surveys from Km. 142,753 (where Mr. Poland left off) as far as the Caspian Sea in the direction indicated by the Ministry- Andimeshk, Burjerd, Malayer, Hamadan, Kavvin, Tehran, Firouzkouh, Shahi, Bandar Shah, being 1,413,076 Km. with a branch Tehran, Saveh, Nowberan, Km.14 to the north of Malayer, 537,858 Km.
- The total of German American Syndicate surveys is 1413,073 plus 337,853 = 1750.934 Km at Rls. 3,680 per Km. = 6,432,437.12
- It should be noted that of 1,058,860 Km. the plan and map were made by the Syndicate by aerial map making method.
- C- Considering the Government's decision to change the slope of 20% of Firouzkouh ramp between Firouzkouh and Shahi, as proposed by the syndicate, Engineer Macalain has surveyed this ramp according to new instruction of the Ministry for slopes of 25%, 32% and 40% which have resulted the length of lines being respectively 135,123 and 113 Km.

According to these surveys the ministry has definitely selected the slope of 28% and Eng. Hacklin made a final survey for this slope with 131,424 Km. length, that would cost nearly Rls. 2,300,000 i.e. Rls. 17,600 (approx) per Km.

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Expenses for survey of the locality for the slopes of 25%, 32% and 40% were approximately Rls. 700,000

Total cost Eng. Hacklin's surveys was 3,000,000 (approx) Consequently, the Trans-Iranian surveys cost:

1)	- Mr. Poland
2)	- German-American Syndicate
3)	- Eng. Hacklin
4)	- Kampssax
Total of Trans-Iranian surveys	

Rls. 8,000,000 (approx)

1)	6,443,437.12
2)	" 3,000,000.00
3)	" 4,405,217.55
4)	21,848,754.67

Approximately 1½ of the total cost of Trans-Iranian.

Although my present report is intended only for evaluation of expenses for construction of Trans-Iranian. I feel obliged to enlarge my task and I cannot fail to direct due attention to Eng. Hacklin surveys, performed in extremely difficult and complicated locality, presenting a good solution of a difficult technical problem.

These surveys upon Firouzkouh ramp executed by Eng. Hacklin were very successful. Eng. Hacklin has chosen from a quantity of very complicated alternatives the best line and has rendered a great service to the Ministry, which at that time, was embarrassed concerning Firouzkouh ramp especially to continue without any pause the Trans-Iranian construction.

Eng. Hacklin's surveys merit being shown in manuals for students.

In general, it should be said of the Trans-Iranian surveys that they represent a special article and deserve a special description from the technical viewpoint, as well as others; that would be very instructive and useful for both Ministry and generally.

B- Works of Art and Support

1- Earthwork.

There was executed from the beginning of lot 5, North, as far as Andimeshk station, a distance of 953,675 Kms. 17,344,204 cubic meters of excavation work at cost

of 182,835,151.22 Rls. From this the average cost of a cubic meter of excavation was 10,54 Rls.

As far as the average volume of excavation per kilometer is concerned, considering that is this distance we have 82,761 Kms. of tunnels; there remains 953,675-82,761 or 870,914 Kms. of work in the open. Of the other part 82,761 kms. of tunnels required nearly 3,300,000 cubic meters of excavation, of which a part is in sections requiring filling, which results in lessening the work of excavating filling materials.

Supposing that about 50% of the materials excavated from tunnel is transported to fills, the average volume of excavation per kilometer is 21,309 cubic meters.

In order to have some more reasonable figures I have divided this section into relative parts of the same character in the following manner:

- 1- Firouzkouh ramp (Lots 5-11, North) 47,355 kms. without tunnels.
- 2- Hablerood valley (Lots 12-16 North) = 79,493 Km. without tunnels.
- 3- The plain, Bonekuh- Tehran- Ghom (Lots 17-23 North) = 295,144 Kms.
- 4- Undulant part from Ghom to Doroud (Lots 20-13- south) = 282,250 kms.
- 5- The hard mountainous section the defile of Ab-I-Cesar and Ab-I-Diz as far as Mazou station (Lots 12-4 south) = 93,226 Km. without tunnels.
- 6- Undulant section, Mazoo- Andimeshk (Lots 3-1 south) = 50,155 kms.

For these sections, deducting length of tunnels we have the average volume per kilometer as follows:

1- Firouzkouh ramp	=	55,250	cubic meters
2- Hablerood valley	=	25,909	cubic meters
3- Plain, Bonekuh- Ghom	=	14,613	"
4- Section Ghom- Doroud	=	14,701	"
5- Defile of Ab-I-Cesar, and Ab-I-Diz	=	52,341	"
6- Mazou- Andimeshk section	=	17,007	"

Classification - For Trans-Iranian there has been accepted the system according to which the soft ground excavated by shovel has 0% classification, the rocks needing boring and explosives have 100% classification and other kinds of earth are classified between 0% and 100% according to the degree of the difficulty of excavation.

This method has some defects, as requiring on engineer of experience; causing

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difference of opinions, and including its arbitrary nature and faults, and at the same time, it does not determine properly the actual volume of rock, consequently we do not know the actual volume of rock excavated for Trans-Iranian.

The average classification for each lot calculated and shown in annexes Nos. 16+18 is as follows:

North-
Lot 10-77,4% Lot 5-52,2%; lot 6-59,5%; lot 12-40,8%; lot 17-25,4%; lot 20-20,8%; lot 23-38,4%.

South-
Lot 5-55,8% Lot 1-51,9%; lot 6-77,1%; lot 11-56,3%; lot 15-70,0%; lot 19-45,2%;
Lot 10-55,3% Lot 1-51,8%; lot 15-70,0%; lot 20-30,8%;
Lot 11-56,3% Lot 7-72,5%; lot 12-70,6%; lot 16-33,6%; lot 17-34,3%;
Lot 12-40,8% Lot 8-76,2%; lot 13-40,4%; lot 17-34,3%; lot 18-33,2%;
Lot 13-39,1% Lot 13-57,8%; lot 18-15,0%; lot 21-35,2%; lot 22-44,7%;
Lot 14-31,8% Lot 19-15,0%; lot 21-35,2%; lot 22-44,7%;
Lot 15-36,6% Lot 19-15,0%; lot 21-35,2%; lot 22-44,7%;
Teheran Station 39,0%;

It would be seen more reasonable to have the classification for parts of Trans-Iranian of a like character in the following manner according the division

I have made hereunder:

1- Firouzkouh ramp	= 68,81%
2- Hablerow valley	= 44,3 %
3- Plain of Bonekuh- Ghom	= 34 %
4- Ghom - Doroud	= 44,79%
5- Defile, Ab-I-Cesar and Ab-I-Diz	= 65,8 %
6- Hazzou - Andimeshk	= 61,7 %

to 49,8%.

2- Tunnels.

In the 51 files including calculations of works for each lot are found the data for each tunnel such as length, gross and net cost, and concerning the portals.

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The number of all tunnels along the whole Trans-Iranian is 224, with total length of 33,712 kms. costing Rls. 622,130,232.83/

The number of tunnels from North to Tehran is 93, with total length of 23,599 km and beyond Tehran to the South 131 tunnels with total length of 60,113 kms.

The longest tunnel is the tunnel Gadook, No. 55 in the North, between km. 238,054 and km. 241,340 (The mileage starts from Bandar Shah), the highest point 22176 is equal to 2880 meters.

The cost of this tunnel complete, with portals, is Rls. 41,587,747.60 The average cost per linear meter of Trans-Iranian tunnels is Rls. 7,431,179. Tunnels lying between Shahi and Andimeshk comprise 8,3% of this length.

In the North most of the tunnels 19,085 kms. are concentrated on Firouzkouh ramp between Pole-Serid and Gadook stations, in a distance of 134,525 kms. the total length of tunnels is 57,167 kms. i.e. 42,5% of that distance.

3- Bridges and Aqueducts.

The data concerning each work of art, its opening the mileage and the gross and net cost will be found in the 51 annexes briefs for the loss. Here I mention separately the cost of Veresk viaduct, the key for the opening of Trans-Iranian, 66,000 meters long, at km. 219,725, computing from Bandar Shah Rls. 2,412,753.41.

I also show here separately the cost of metallic bridge over road - Shoor at km. 5,132 south of Teheran with a height of 18 meters and length 28 plus 4×36 plus 28 = 200 meters.

The masonry work cost Rls. 1,361,990.36.

The metallic parts, including erection, etc. Lbs. 7,595 plus Rls. 402,468,00

The cost of this bridge = Lbs. 7,595 plus Rls. 1,744,467.36. As far as the works of art of Ulen & Co. are concerned, I can mention here separately the metallic bridge over the Kharoun at Ahwaz, with 51 spans of 20 meters = 1050 meters, which cost Rls. 3,744,433.35.

The dock built at Bandar Shahpour by Ulen and Co. = 2,492.84 square meters, of which the dock is 108 x 9,14 + 987.12 square meters and the jetty = 301.14 x 5,00 = 1,505.70 m².

Total = 2492.82 m²

The cost of the dock at Bandar Shahpour is Rs. 1.734.937.40

Dock at Bandar Shah

Material	= \$91,950 at 1278=	Rs.1,176,690 plus	Rs.787,580=	Rs.1,964,544.00
Handwork				1,322,486.60
Damages of 20/6/1308				250,220.00
Total	(Dollar = Rs. 12.8)			Rs. 3,537,256.60

F- Note- In order to complete the data concerning the metallic bridge over

Flood-Shoor of 200 meters I find it useful to add:

- 1- Weight of metallic beams is 400 tons at Lbs. 18/19/9 plus Rs. 166 per ton-
- 2- Erection, painting, trials and coating of carabolic = Rs.795.37 per ton-
- 3- Traverses Lbs. 10/11/1 plus Rs. 137 per cubic meter.

B. 4- Ballast.

Total volume on the line between lot 5 North and 1 south = 2,196,761.70 cubic met.

Total cost = Rs. 43,707,255.31.

Average cost of one cubic meter of ballast is Rs. 19.89. Particulars, volume for 1st and 2nd lift for each lot, such as crushing, gathering, transport, cost of access roads, etc., can be found in 51 files of lots and in tables Nos. 10 and 12.

B. 5- Roads, Squares and Gardens.

Total cost Rs. 11,764,747.11

The details can be seen in the 51 files of lots and in statements annexes nos. 10 and 12.

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Here I find it useful to mention separately the roads around Teheran station and in the vicinity of the station-

Total cost of these roads is Rls. 6,703,596.57 and the total length is 6,680,50 meters of which 4589 meters are of type A, according to plan No. 2554 SA; 961,50 meters of type B, and 1130 meters of type C.

Type A has no embankment, and is 30 meters wide with footpath
B - for embankments of a width of 24 meters.
" C with a width of 20 meters with footpath.

The cost of two bridges should be added - upper passages in the east and the west of these roads that cost Rls. 2,054,611.77.

Consequently, the total cost of roads in the vicinity of Teheran station is 6,704,596.57 plus 2,054,611.77 = Rls. 8,759,208.34.

B. 5b Service roads.

Total cost of service roads is Rls. 43,372,674.35

The details can be seen in the 51 files of lots and in statements annexes Nos. 14 and 15.

I would like to mention separately the service roads covered by special contracts:

- 1- Hablerood Valley - 94 kms. = Rls. 3,670,633.80
- 2- Sarbandar-Hablerood - 22 kms. = Rls. 509,554.80
- 3- Khorramabad - km. 390 South-70 kms. = Rls. 3,729,033.35
- 4- Mule trail in South - kms. 334 - 442 = Rls. 9,335,393.70
- 5- Enlargement of mule trail-kms. 390-442 = Rls. 3,449,755.80

Attention is called to total expenses for roads necessary expenses which form 3,04% of the cost the whole Trans-Iranian.

B. 5. Dikes, ditches, retaining walls and other expenses for supporting works, total cost = Rls. 133,074,814.72.

C. Roadway.

C.1. Traverses

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Kampseax purchased:

1- 110,000 wooden traverses from the Department of Industry; 15,000 pieces at Rls. 9, and 95,000 pieces Rls. 17 each = Rls. 1,750,000,

2- 1,000 impregnated wooden traverses from the Department of Industry, at Rls. 39 each = Rls. 39,037.440.

3- 110,000 traverses of Jana at 5 shillings, 11 pence each.

4- 537,500 metallic traverses with accessories, 225,000 for 150 Kms. of road in the vicinity of Bandar Shah and 312,500 for about 208 Kms. of roadway in the vicinity of Bandar Shahpour.

Of 225,000 traverses for the North, 200,000 ordinary pieces with a unit weight of 60.8 Kg. at 384.50 French francs and 24,250 pieces, with unit weight of (?) at 834.05 French francs per 1,000 Kg.

945,000 Rail clamps, unit weight 0,639 Kg. at 1,410.91 Fr. Fr. per 1000 Kg.
738,000 spacing washer No. 1 unit weight 0,224 Kg. at 2,249.98 Fr. Fr. per 1000 Kg.
" " II " 0,224 Kg. " 2,249.98 Fr. Fr. per 1000 Kg.
207,000 " " 0,643 Kg. " 1,442.24 Fr. Fr. per 1000 Kg.
945,000 track bolts

Total weight for North = 15,189,795 Kg. and total cost = Fr. Fr. 14,375,001.10

Of 312,500 traverses for the South - 138,250 ordinary pieces at 472.46 Fr. per 1000 Kg. - 138,300 ordinary pieces at Lbs. 11/14 per 1000 Kg. 17,150 switch ties at Fr. 472.46 per 1000 Kg. and 20,300 switch ties at Lbs. 11/14 per 1000 Kg.

625,500 Rail clamps at Fr. Fr. 999,28/1000 Kg. plus 634,700 pieces at Lbs. 3 1/2/3 per 1000 Kg. 4 1/2/9
506,000 spacing washer No. I 1,838.56/1000 Kg. plus 470,350 pieces at Lbs. 4 1/2/9 per 1000 Kg. 4 1/2/9
146,500 " " No. II, 1,838.56/1000 Kg. plus 179,400 pieces at Lbs. 4 1/2/9 per 1000 Kg.
652,500 track bolts at Fr. Fr. 1,03 0,60/1000 Kg. plus 636,000 pieces at Lbs. 28/14/6 per 1000 Kg.

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Total weight for South = 21,075,554 Kg. and total cost = Fr. 5,610,078.82
plus lbs. 143,196,448.

From all these purchases, Kampssar has turned over to the New Lines Construction
(A.G.D.C.) 90,330 impregnated traverses at Rls. 39 apiece.

(d) 16 movable posts for automatic system, Type De 702 Lbs. 39/3/6 plus Rls. 600.
Total Lbs. 2,257/66 plus Rls. 70,210.

I might add that Mr Carroll bought telegraph poles of frame steel of
Lanceman type.

E- 2- Warning and Signal Indicators

Data for indicating signals are shown in the 51 files of lots and in statements
annexes Nos. 10 and 12. Electric security installations at Tehran Station costs =
R.s.s. 29,610 plus Rls. 78,459.30.

Total = Rls. 351,719.60

The kilometers markers cost Rls. 77,650.

E- 3- Enclosures and Gates

Data for enclosures are given in the 51 files of lots and in the annexes
Nos. 10 and 12.

Enclosures of Tehran Station are mentioned separately.

1832.5 meters of type " I of brick	
1411.0 "	II
1940.0 "	III
3690.0 "	IV
1617.5 "	V
total 10,351 meters cost Rls. 1,160,731.42.	

9 pairs of gates cost at Rls 975 per pair Rls 8,775

E- 4- Installations against fire, do not exist, except some hand fire extinguishers
which are not worth mentioning.

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It seems convenient to mention here the number of traverses used under a rail and per kilometer.

1- Under a rail of 12.5 meters length on tangents and curves, with a radius of more than 600 meters, 17 traverses.

2- On curves with a radius of less than 600 meters up to a radius of 400 meters, 13 traverses.

3- On curves with a radius of less than 400 meters, 19 traverses - Consequently, the number of traverses used on tangents in 1 Km. is 1360.

As far as the old purchases of traverses are concerned, Ulen and Co. bought 231,146 pieces of Australian-Jarra wood traverses at 9 shillings each in place, i.e. Rs. 21.88 since at that time according to invoices, a pound cost Rs. 43.522 and the transport fee was Rs. 3.54 each. Consequently a traverse delivered at Bandar Shahpour would cost Rs. 25.42

At the same time Ulen and Co. bought 35 sets of switch traverses of Jarra wood, each set contains 43 traverses, at Lbs. 37.10 in place and each set with transport, delivered at Bandar Shahpour, cost Rs. 2,003.80.

C. 2- Rails and Accessories

The rails purchased by Kampsex were of Russian type 11. A weighing 33,415 Kg. per meter. A rail 12.50 meters long weighs (without holes) 450,200 Kg. and with 6 holes for bolts 479,773 Kg.

Kampsex purchased rails:

1- From USSR 519 Kms. of track with accessories delivered at Bandar Shah with total weight 49,822,105 tons, at \$ 36.60 gold per 1000 Kgs. of rails and accessories together and without distinction for \$ 1,323,439.043.

According to the contract \$ 1 gold = Rs. 35.29 - Therefore, 519 Kms. of track of Russian rails and accessories cost Rs. 54,359,461.40

The unit weights of Russian accessories are:

1- Splice bars of 6 holes	= 16,920 KG.
2- Seating Plates	= 3,556 KG.
3- Bolts and nuts	= 0,540 KG.
4- Spring washers	= 0,037 KG.
5- Screw ring	= 0,037 KG.

II- The second purchase of rails was from the Poles, 200 Kms of track delivered at Bandar Shahpour, total weight = 20,236,250 tons - total cost Lbs. 216,391/5/3 plus 313,102.90 Belges = Rs. 15,229,847.94

Contrary to the conditions of purchases from the Russians, the unit prices of rails and accessories were different. Rails - Lbs. 10/11/0 per ton, splice bars and seating plates- Lbs. 14/0/2 per ton, Bolts and nuts 370,00 Belges, spring washers 338,00 Belges. Screw rings 387.00 Belges per ton. The division of total weight of Polish order, 20,236.25 tons, between rails and accessories is as follows:

Rails # 16,149,497 tons accessories = 4,036,753 tons, i.e. 79.305% rails and 20,195% accessories. Nearly the same proportion for the Russian order: Rails,-79,516, and accessories 20,484.

Consequently, the weight of Kms. of track type II is with accessories.

It should noted that the order for Polish rails was for 210 Kms., which has been executed for about 200 Kms.

Kampsax turned over from their purchases to New Lines Construction (A.G.D.C.) 11,069,373 tons of rails and accessories.

I repeat here that the Ministry itself purchased rails before Kampsax arrived, and those rails have been installed between Shahri and Andimeshk. Unfortunately, notwithstanding numerous requests from Bureau of Control, the Accounting Section of the Ministry has not cleared out the expenses, that is why we should ask for approximate but sufficiently accurate figures from the Director of the Bureau of Control, Mr. Farviz Mirza Zahran, who had relations with previous orders made by the Ministry itself.

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C. 3- Turnouts

Kampsax bought 634 sets of turnouts, all from Fr. Krupp at Essen 175 sets for gold marks, delivered at Bandar Shah and 459 sets for reich marks delivered at Bandar Shah and Bandar Shahpour.

The prices in Gold Marks are as follows:

1. Simple turnouts, 1;9, without switch stands Gold Marks 3,930
2. " " 1;9 with " " " 4,050
3. " " 1;9 " " " 4,045
4. and arrangement for installation of bolt assembly
4. simple turnouts, 1;7, without switch stands Gold Marks 3,850
- The prices in reichs marks were as follows, delivered at Bandar Shah:
 1. Simple turnouts, 1;7, without switch stands: Reich Marks 2,715
 2. " " 1;7, with " " " 2,800
 3. " " 1;9, without " " " 2,795
 4. " " 1;9, with " " " 2,830
 5. Crossings - Junction 1;7, double " " " 6,250
 6. " " 1;9, " " " 5,400
 7. Crossings 1;3,429 and 1;4,444 " " " 2,800
 - Delivered at Bandar Shahpour:
 1. Simple turnouts, 1;9 with switch stands " " 2,225

D. - Buildings and Fixed Mechanical Installations.

D.1- Dwelling houses, hospitals, schools, exploitation buildings,

The date and price of each building may be found in the 51 files of lots.

Here I mention separately the cost of the principal building of Teheran Station with the train shed, without conduits toward Central electric, toward Central Heating, towards water sources, without heating, radiators and electric armatures = 16,219,366.20.

Hospital, Tehran Station

Insofar as the buildings of the German-American Syndicate are concerned, the following items may be given:

- 1- Bachelors quarters of 1 storey in Ahwaz cost = 129,390.50 Rls.
- 2- " " 2 " " " = 287,296.00 "
- 3- 6 dwelling houses (Bungalows) " " " = 419,798.50 "

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D. 4a - Sources of Water = Rs. 2,973,976.17

D. 4b - Seizure and Purchase of Springs and Chancats

Seizure of Chanat Aliabadi	Rs. 20,000.00
Payment for spring at Chanche	26,642.05
Total	26,642.05

Here I may point out the cost of repairing and reinforcing chanats under and near the whole of Trans-Iranian was Rs. 1,780,417.43 of which the division by lost is shown in the 51 files of lots and in the statement annex No. 14.

E. Telegraph - Security Signals

E.I. Telegraph and telephone lines

The work performed by lots contractors will be found in the 51 files of lots and in annexes.

Items concerning materials are as follows:

1- <u>Steel posts, iron profile</u> - 14,210 pieces, of which	=	Rs. 29,400
<u>6,500 pieces at 3 4/223</u>		Rs. 9,066 1/8
4,410 " " 1bs. 2 1/256		" 9,300 0/0
3,500 " " 3/0/0		

As I have pointed out before the roles purchased by the Ministry before Kamass arrived should be added, and this information should be obtained from Mr. Parviz Mirza Jahanian.

E.II- Telegraphic lines

Telegraphic wires = 221,000 Kg. of iron wire of 4 mm; 55,000 Kg. of copper wire of 3 mm and 1,500 Kg. of binding wire of 1.5 mm, of which

a) 100,000 Kg. of iron wire of 4 mm (for Souta) at 225 Fr. Fr. per 1016 Kg and 700 Kg. of binding wire of 1.5 mm at Fr. Fr. 1,436.50 = Fr. Fr. 156,377.95 plus 969.05 = Fr. Fr. 157,347.00.

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c) 131,000 Kg. of iron wire of 4 m/m at Fr. Fr. 12 per 100 Kg. and 350 Kg. of binding wire of 1.5 m/m at Fr. Fr. 1,36 per 1 kilogram. = 157,200 plus 476 = Fr 157,676.

III- Cables and accessories = 150 Kilometers:
30 kms. at R.M. 632,275 = R.M.20,482.50 = Rls. 164,687.85 and 120 kms. at Lbs. 34,337 = Lbs. 4,120/9/0.

IV - Insulators -73,900 insulators plus 62 porcelain tubes, of which

a) Ordinary insulators- 32,000 pieces at Lbs. 2/14/16 per 100 pieces = Lbs. 372/0/0 - 25,500 at Fr. Fr. 1,62 each, Fr. Fr. 41,310 - 11,000 pieces at R.M. 0,248 each - R.M. 2,730, and 10,000 pieces at R.M. 0,236 each = R.M. 2,360.

b) Arresting insulators: 400 pieces at Lbs. 3/5/6 per 100 pieces = Lbs.13/2/0 and 200 at Fr. Fr. 2 each = Fr. Fr. 400.

c) Porcelain tubes - 400 pieces at Lbs. 1/11/16 per 100 pcs.= Lbs. 5/6/0 and 220 at Fr. Fr. 3,95 each Fr. Fr. 204,6.

V - Hooks and Bolts:- 35,000 bolts of which 26,000 hooks at Fr. Fr. 134.50 per 100 pcs = Fr. Fr. 34,970; 9,000 hooks at Fr. Fr. 1,40 each = Fr. 12,300 and 7,000 bolts for tunnels at Fr. Fr. 140,50 per 100 pcs = Fr. Fr. 9,835 plus 6,000 bolts for cuts at Fr. Fr. 190,50 per 100 pcs = Fr. Fr. 11,430

VI- Automatic telephones and electric clocks in Central Building of Teheran Station.

- a) Central installations for 24 Volts of continuous current-
Lbs. 146/9/0 plus Rls. 2,335.
- b) Local installations of automatic telephones-
Lbs. 1,225/12/0 plus Rls. 33,215.
- c) Installation of electric clocks-
Lbs. 345/15/0 plus Rls. 29,100.

Likewise I submit the incomplete data for Lot 2 North because of lack of documents.

Kumpax has delivered the works into six categories: Category "A" - Protection and consolidation; category "B" - Works of art; Category "C" - Tunnels; Category "D" - Buildings; Category "E" - Earthwork; and category "F" - Various. The division of my calculations is made according to these categories.

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I have completed the results and have furnished them separately by detailed data and statistical data also I have made for one lot the calculations for each cubic meter of each work of art; of each linear meter of each tunnel; of each square meter of each house of a different type which was not in my orders.

I have also added a complete list of all the contracts for orders made by Kampsax with a description of the materials, of costs, and names of contractors.

I have furnished this list of contract orders with detailed notes concerning rails, turnouts, traverses, cement, explosive materials, telegraphic materials, etc.

To make an estimate was a very big task because of complicated calculations, lack of necessary documents, and for the reason they should be sought from Kampsax, and in the archives of the Ministry and Bureau of Control, and the work was obstructed and enlarged because of the simplified manner in which Kampsax described definitive situations, which I shall explain later.

Never the less, if was possible to make the account sufficiently complete for the distance between Shahi and Andimeshk, but concerning other parts in the time of Mr. Poland, the Syndicate, and Mr. Carroll, it was necessary to use round figures and separate estimates of expenses and costs which I found in the official notes of my reports as inspector.

As far as Mr. Poland is concerned, his work was exclusively in connection with surveys of which Kms. 142,753 in the south were final and the others preliminary, excepting a certain amount of grading.

On the other hand, I have received from the Purchase and Inventory Department a statement called "Classification of Immovable Railway Properties", the last compiling, according to which I had to elaborate the account (see annex No. 2)

Hereunder the expenditure statement prepared according to that classification in which I have added the Kampsax proceedings, miscellaneous rubric for the works not mentioned in those sections under categories A, B, C, D, E, F.

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The sums are as follows:

For the North:

Lot	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	122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These data in 51 folders, 26 for the North and 25 for the South are set forth in two languages, in Persian and French, of which the copies in Persian are clear and in French in the rough, and include from the beginning of Lot 5 Km. 182,660 in the North to Lot 23, and from Lot 1 Km. 250 to Lot 20 in the South.

VTC/L

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A. 1	Cement - 3,000 tons - Frank C. Strick & Co., Basra - South	1bs. 4,875/-/
A. 2	Cement - 3,960 tons - URSS for North	Rls. 1,110,000
A. 3	Cement - 3,960 tons - URSS for North	Rls. 1,122,000
A. 4	Cement - 15,000 tons - URSS for North	Rls. 4,350,000
A. 5	Carburet of Calcium - Koors Bros., South	Rls. 2,000,000
A. 6	Steel - 100 tons - Koors Bros., - South	Rls. 1,237/10/
A. 7	Sulfate of quinine, 500 kg. - Vereinigte Chininfabriken Zimmer and Company, Mannheim	Fr. 145,444
A. 8	Round Iron - 80.65 tons - URSS - North	Rls. 82,931.10
A. 9	Round Iron - S-te Ahantian	Rls. 51,030
A.10	Iron I Beams - 55 tons - URSS - North	Rls. 55,000
A.11	Dynamite and detonators - 23.5 tons 60%; 23.5 tons 40%	Lbs. 3,657/5/
A.12	1,400 Elec. Detonators - Nobel, Koln - South	Lbs. 7,234/9/81
A.13	Dynamite and Detonators 46.5 tons 60%; 46.5 tons 40%	Lbs. 2,630/17/
A.14	2,000 Elec. Detonators No. 6 Kooros Bros., - South	Rls. 1,352,272
A.15	Detonators - 600,000 No. 6 and fuse, 600,322 meters Kooros Bros., - South	Rls. 4,400
A.16	Wood tiles - 110,000 pieces - Dept. of Ind - North	Rls. 4,200
A.17	Round Timber; 450 pieces, Alexandre Gelovani, Pole Sefid N Planks - 1,800 cubic meters " " " "	Rls. 324,000
A.18	Round Timber - 16,300 pieces, Ali Reza Monavarian - North.	Rls. 148,750
A.19	Cement - 3,000 tons Mitsubishi Shahji Kabushiki, Osaka - Tokio - South	Lbs. 4,412/10/
A.20	Wheel barrows and Accessories, Fr. Tilman Nachfabrik, Dortmund - South	R.M. 28,452
A.21	Decauville Material - Orenstein and Koppel, Berlin - South 30 kms. Decauville Track " " " "	Fr.Fr.1,571,736
A.22	4 Decauville Locomotive " " " "	Fr.Fr. 484,138
A.23	Wood Ties - 110,000 Pcs.- Frank C. Strick Co., Basra-South	Fr.Fr. 328,000
A.24	Round Timber - 1,440 Pcs.- Ali Akber Kallirad - North	Lbs. 32,541/13/0
A.25	Rls. 15,600	

A. 26	Plog - Axes - 2,000 pcs ² - Adolf Brasseur	Fr. Fr. 20,750
A. 27	60 Switches - Friedrich Krupp, Essen - North and South	Gold Marks - 190,000
A. 28	Carboret of Calcium - 15,000 kg. - Koors Brothers - South	Rls. 71,250
A. 29	Mining Powder - 30 tons - Mohammed Kazemoff	Rls. 119,880
A. 30	Metallic Bridges, Maschinenefabrik, Augsburg - Nur North	See A. 43
A. 31	Empty Sacks - 100,000 Pcs. - Kouze Kanini - North & South	Rls. 340,000
A. 32	Dynamite, Fuse, Detonators - Koors Bros - South 75 tons	
A. 33.	dynamite, 75% - 75 tons, 60% - 1,000 meters fuse and	
A. 34	1,000,000 pcs. detonators No. 6	Lbs. 15,794/13/99
A. 35	Corrugated Sheet Iron - 1200 pcs. - Mohammed Kuzemoff	
A. 36	South	
A. 37	Track Material - Orenstein and Koppel - South	Fr. Fr. 31,260
A. 38	Planks - 1,000 cubic meters - Alexandre Gelovani North	Fr. Fr. 24,220
A. 39	Round Timber - 500 cubic Safayan, reduction 21% North	-----
A. 40	Instruments of Works - A.E. Demavand - South	-----
A. 41	Ventilating Materials - Sulzer Fr., Winterthur, Switzerland - North	Rls. 11,284.20
A. 42	Planks and Round Timber - G. Manuelides	-----
A. 43	Planks - Ibrahim Arghid	Fr. Fr. 9,110
A. 44	Telegraphic materials, AEG - 25,500 insulators - 220	-----
A. 45	arresting insulators - 220 porcelain tubes 9000 hooks	Rls. 213.190
A. 46	131,000 kgs. galvanized wire 4 mm 350 kgs. Galv. wire	
A. 47	1.5 mm. Carburet of Calcium - 30 tons - Koors Bros., - North	Fr. Fr. 192,728.60
A. 48	Metallic Bridge, km. 201.174 - Man. see A.30	Rls. 135,000.00
A. 49	Furniture for Sanitary Service - H. Sabet - North & South	Rls. 808,290.65
A. 50	Household Articles for Sanitary Service - Etablis Pers., Northe and South	Rls. 64.233.00
A. 46	7 Ambulances for Sanitary Service - at Rls. 34,690 -	Rls. 85,511.50
A. 47	Kazadema Trading Company	Rls. 242,850.00
A. 48	1,450 cubic meters of Planks - H. Safayan	Rls. 272,300.00
A. 49	1,000 cubic meters of Round Timber - H. Safayan - North	Rls. 117,600.00
A. 50	Medical Instruments - M. Gloye	Fr. Fr. 124,000.00
	1,500 tons cement. URSS - North	Rls. 435,000.00

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A. 51	12,000 tons cement - Factory Iran - North	Rls. 3,960,000.00
A. 52	6,500 pcs. Telegraph Poles - Perskomp	Rls. 75,708.00
A. 53	6,000 tons cement Perskomp - South	Rls. 29,400.00
A. 54	115 tons dynamite, etc., - Perskomp - 25 tons 90% -	
A. 55	90 tons 75% - 1200,000 detonators - 1,500,000 meters fuse - N&S	
A. 56	70 tons of Powder - Arsenal - 951 Rls. per khalvar Decauville Track - E. Gloye	Rls. 14,336/5/0
A. 57	100 Small Decauville cars - Meinholdt	Rls. 1,306/5/0
A. 58	2,000 tons cement - Torgpredstvo	Rls. 92,318 plus
A. 59	2,000 tons cement - Torgpredstvo	Rls. 606,639.50
A. 60	10,000 tons cement - Torgpredstvo	Rls. 61,000 plus
A. 61	115 tons Dynamite, etc., Perskomp - 25 tons 90% - 90 tons 75% - 1500,000 double fuses - 1,000,000 detonators No. 8	other costs in Rls.
A. 62	Linen goods, etc - Sanitary Service - Persische - Dutch Washe Fab.	Rls. 520,000.00
A. 63	40,000 tons cement - Torgpredstvo	Rls. 520,000.00
A. 63 - z	40,000 tons cement Torgpredstvo	Rls. 2,500,000.00
A. 64	10,000 tons cement - Perskomp - South	
A. 65	115 Switches - Freidrich Krupp	
A. 66	350 tons Dynamite - 1,500,000 meters fuse - 1000,000 detonators - USSR	Lbs. 14,336/5/0 plus
A. 67	50 tons Dynamite 60% - Perskomp	Rls. 38,775.00
A. 68	125 tons Dynamite - 75 tons 75% - 50 tons 60% Perskomp	Rls. 1,000,000.00
A. 69	500 kg. quinine - Etabl. pharmaceutique Sepah	Rls. 1,000,000.00
A. 70	Decauville track - Otto Wolf, meinholdt	Lbs. 9,833/6/4
A. 71	400 small Decauville cars koppel - Ed. Schlutter	Gold R.M. 465.040
A. 72	Furniture and linen goods - H. Sabet	
A. 73	Household articles - Maleki	
A. 74	380,000 metallic ties - Petits Fils de Francois de yendel (338,500 plus 41,500 Joints)	Rls. 234,780.00
A. 75	6 Auto-Ambulances - Abdol Aziz Pracha	Rls. 50,501.00
		Fr.Fr. 19,985.079
		Fr.Fr. 202,800.00

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A. 101	15,000 tons Russian cements - Societe Markazi	Rls.	3,900,000.00	Approved For Release 2001/11/21
A. 102	39,000 tons Japanese cement - Mitsui Bussan Kaisha	Lbs.	55,818.15	For Rls. 10,780
A. 103	Construction materials - M. Storch Nielsen	Dan. Kroners	47,231/5	For Rls. 10,780
A. 104	33,000 tons Japanese cement - Mitsui Bussan Kaisha	Lbs.	320	For Rls. 10,780
A. 105	1600 yards of tarpaulin - Michel Saab	Lbs.	25,876	For Rls. 10,780
A. 106	2 operating tables and two autoclaves - M. Gloye	Fr. Fr.	168,919	For Rls. 10,780
A. 107	Installations between Shirgah and Tehran	Rm.	785,760	For Rls. 10,780
A. 108	Stahl - Union Export (Industriebedarf)	Rls.	180	For Rls. 10,780
A. 109	1,800 yards of fabric - Mechel Saab	Lbs.	19,809	For Rls. 10,780
A. 110	Household articles and furniture for Sanitary service	Rls.	95,073.00	For Rls. 10,780
A. 111	K- Khetchikian (magazin Touran)	Rls.	106,310.00	For Rls. 10,780
A. 112	2 Rolling bridges - Man	Rls.	79,245	For Rls. 10,780
A. 113	5,000 Anti-creeping irons - Otto Wolf (H. Rust)	RM.	4,500	For Rls. 10,780
A. 114	5,000 " " Kooros Brothers	Lbs.	260/8/4	For Rls. 10,780
A. 115	200 tons of exploires (dynamite) Dynamite A/G	RM.	156,400	For Rls. 10,780
A. 116	100 iron culverts of 6 meters - Societe	Lbs.	4,275	For Rls. 10,780
A. 117	Iranian Skoda	Rls.	289,000	For Rls. 10,780
A. 118	Electrical works and installations - North Line	Dollars.	42,944	For Rls. 10,780
A. 119	Siemens Schuckertwerke	Rls.	289,000	For Rls. 10,780
A. 120	4410 telegraph poles prefiled in iron - Ateliers de Godarville (Ketabdi)	Lbs.	9,060/1/8	For Rls. 10,780
A. 121	Motor draisine - Demavand A/B (Nordbeck)	Lbs.	1,804/8/7	For Rls. 10,780
A. 122	5 metal bridges - Skoda	Rls.	98,960.00	For Rls. 10,780
A. 123	Pipe for central heating plant, Tehran station, Mark and Company, Hamburg (Gloye)	Rls.	20,000.00	For Rls. 10,780
A. 124	1 motor for draisine - Demavand A/B (Nordbeck)	Sweedish Exc.	395	For Rls. 10,780
A. 125	Radiators for central heating - Tehran station	Lbs.	1,065/3/0	For Rls. 10,780
A. 126	Golf Radiator - Storch Nielsen	Rls.	24,810.00	For Rls. 10,780
A. 127	Insulation for central heating Tehran station	Rm.	27,276.39	For Rls. 10,780
A. 128	Thermotechnik	Rls.	700 p/tm.	For Rls. 10,780

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A. 125 500 kgs. of quinine - Sepah Pharmacie
 A. 126 Repair parts for draisine - Demavand A/B
 A. 127 Control cases - Storch Nielsen (Danish Exc. 1,100)
 A. 128 10,000 plus 3,000 tons of Iranian cement at 650 Rials per ton - Department of Industry
 A. 129 2 oil tanks - Societe Iranian Skoda
 A. 130 70,000 tons of Spalata cement - Rabino
 A. 131 274 switches - Fr. Krupp
 A. 132 5 auto - ambulances - Zeloud Co.
 A. 133 1000 tons of dynamite - 500 tons 75% - 500 tons 60%
 Societe Centrale (Markazi)
 A. 134 5,000.000 meters fuse, double and tarred
 A. 135 4,500,000 detonators - Dynamite A/G
 A. 136 Construction materials - North - Demavand A/B
 A. 137 Materials - Electrical installation - Tehran station - Siemens - Schuckert works
 A. 138 Workshops of depots, North - Hillwerke, Dresden
 A. 139 Rials 459 kims, of track - URSS (Soviet Central Markazi
 A. 140 Central Electric Works - Tehran station Fr. Krupp
 A. 141 Waterproof canvas - 6,700 square meters - Societe An. Markazi
 A. 142 Special keys for branch lines
 A. 143 Repair parts for Berg Draisine - Demavand A/B
 A. 144 Sheeted, waterlight apparatus, etc., Tehran station - N.V. Hazemeyer
 A. 145 2 diesel assemblies Tehran station - Motorfabrik
 A. 146 Iron foundry, North - Storch Nielsen
 A. 147 Materials - Sanitary installations, Tehran Station - Market and Company
 A. 148 Cranes - Societe Iraniennes Skoda, 7 pieces
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Rls. • 8,450.000	Lbs. • 6,042/15/00 plus
Rls. • 8,450.000	Lbs. • 6,042/15/00 plus
Rls. • 382,450.00	Lbs. • 97,375/0/0
Rls. • 811,380.00	RM. 811,380.00
Dollars 9,000 plus	Rls. • 5,750.00
Lbs. • 57,375.00	Rls. • 28,020.00 plus
Lbs. • 8,750.00	Dollars 1,611,590.00 plus
RM. 72,225.00	RM. 175,208.00 plus
RM. 14,795.00	Rls. • 339,500.00 plus
RM. 159,488.00	Rls. • 4,32/14/2 plus
RM. 28,020.00	Rls. • 2,881.00 plus
Rls. • 28,020.00 plus	Sweedish Exc. 600600050001-1
Rls. • 4,559/13/2 plus	Rls. • 49,232.42 plus
without taxes	RM. 39,510 plus
Rls. • 55,540.00 with	Rls. • 64,000.00 plus
our taxes	Lbs. • 120.00 plus
Rls. • 45,468.90 plus	Rls. • 600.00 per ton
without taxes	Rls. • 8,486/8/9 plus
Rls. • 64,000.00 plus	Rls. • 64,000.00 plus

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A. 149	Repairs to metallic bridge at Sorkabad - MAN	RM. 1,133.60 plus Rls. 5,850.00
A. 150	Insulators 11,000 pieces - D,J,B, Yeganehgi	RM. 2,728
A. 151	Central heating, Tehran Station - C.H. Juchio	RM. 487,610 plus Rls. 921,913.00 saved taxes
A. 152	Centrifugal pumps - Storch Nielsen	Danish Exc. 3,600
A. 153	Mining Powder - 14 tons - Kazempour	Rls. 52,920.00
A. 154	Purchase of 70 WC and 20 lavatories for Tehran	Rls. 2,098.90
A. 155	Station State Railway Administration Dispensary articles for Sanitary Service pharmacie Allemand	Rls. 97,000.00
A. 156	Linen articles for Sanitary Service - Magazin P. Trayeche	Rls. 29,460.00
A. 157	Purchase of marble - Department of Industry and Mines	Rls. 46,200
A. 158	Purchase of 4 cubic meters of marble - Dept of Industry	
A. 159	Repair parts for draisines - Demavand A/B	Sweedish Exc. 400
A. 159	Telegraph wire and binding wire - 65,000 kgs, 3 mm wire 450 kgs binding wire-Hackethal Draht and kabel- werks (Schlutter)	Lbs. 3,764/19/0
A. 160	Telegraph cable and axcessories - 30 kws, cable and bundles - Siemens Schuckertwerke	Rm. 20,482.50
A. 161	Cooking utensils, Sanitary service - Purchased in open market (contract does not exist) Telephones and clocks - Tehran Station	Lbs. 2,257/016 + Rls. 70,210.00 plus tax Sweedish Exc. 6,310.50
A. 162	Ericson Demavand	Rm. 29,610 plus Rls. 78,459.30 plus taxes
A. 163	4 Berg motor draisines - Demavand A/B	Rls. 9,750.000.00
A. 164	Electrical security installations - Vereinigte Eisenbahn Signalwerke, Sturzenacker	Danish Exc. 23,361
A. 165	15,000 tons "Iran" cement - Iran Factory	Sweedish Exc. 7,430
A. 166	Tools - North - Storch Nielson	plus RM. 9,897.75
A. 167	Materials and tools North - Demavand A/B	Dollars 189.13
A. 168	Bolts for "toncan" ventilators - Ali Vakili	Dollars 185.00
A. 169	Accessories for "Armco" ventilators - Mesopotamia Iran Corp. Ltd.,	

PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX
 (The years, the months, the sums and the current rates)

YEAR	MONTHS	POUNDS STERLING	RIALS	RATE OF EXC.
1312	Mordad	14,776-14-10 1/2	1,517,128,25	102.67
	Shahriyar	3,158-07-05	324,269.90	102.67
	Aban	23,529-08-03	2,000,000.00	85.00
"		25,000-00-00	2,566,750.00	102.67
"		50,000-00-00	5,133,500.00	102.67
"		500-00-00	51,335.00	102.67
"		25,000-00-00	2,566,750.00	102.67
"	Bahman	36,470-11-09	3,036,176.35	83.25
		11,700-00-00	974,025.00	83.25
1312		190,135-02-03 1/2	18,169,924.50	
1313	Ordibehesht	50,000-00-00	4,096,370.10	81.927
	Khordad	50,000-00-00	4,096,370.10	81.927
	Shahriyar	44,000-00-00	3,458,400.00	78.60
	Mehr	5,997-10-04	476,802.58	79.50
	Aban	20,000-00-00	1,600,000.00	80.00
"		20,000-00-00	1,584,000.00	79.20
"		10,000-00-00	790,000.00	79.00
"		10,000-00-00	600,000.00	80.00
"		10,000-00-00	800,000.00	80.00
"	Azar	30,000-00-00	2,460,000.00	82.00
	Dey	30,000-00-00	2,280,000.00	76.00
	Bahman	30,000-00-00	2,235,000.00	74.50
"		2,520-10-06	209,516.70	83.13
"		30,000-00-00	2,250,000.00	75.00
"	Esfand	10,000-00-00	666,000.00	66.00
"		10,000-00-00	666,000.00	66.00
		8,822-06-06	582,273.45	66.00
1313		371,340-07-04	26,887,732.93	

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX
 (The years, the months, the sums and the current rates)

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YEARS	MONTHS	POUNDS STERLING	RIALS	RATE OF EXC.
1314				
	Farvardin	40,000-00-00	2,600,000.00	65.00
"	"	60,000-00-00	3,900,000.00	65.00
	Ordibehesht	50,000-00-00	2,687,500.00	53.75
"	"	134,064-00-00	7,205,940.00	53.75
"	"	30,000-00-00	1,815,000.00	60.50
"	"	20,000-00-00	1,210,000.00	60.50
	Khordad	30,000-00-00	2,364,000.00	78.80
"	"	20,000-00-00	1,780,000.00	89.00
"	Tir	30,000-00-00	2,700,000.00	90.00
"	"	50,000-00-00	4,500,000.00	90.00
"	"	10,000-00-00	900,000.00	90.00
	Mordad	20,000-00-00	1,800,000.00	90.00
"	"	50,000-00-00	4,500,000.00	90.00
"	"	100,000-00-00	9,000,000.00	90.00
"	"	50,000-00-00	4,500,000.00	90.00
"	Shahriar	15,000-00-00	1,305,000.00	87.00
"	"	15,000-00-00	1,305,000.00	87.00
	Mehr	40,000-00-00	3,200,000.00	86.00
"	Aban	35,000-00-00	3,010,000.00	86.00
"	"	45,000-00-00	3,960,000.00	88.00
"	"	45,000-00-00	3,960,000.00	88.00
	Dey	7,000-00-00	665,000.00	95.00
"	"	10,000-00-00	950,000.00	95.00
"	"	25,000-00-00	2,375,000.00	95.00
	Bahman	50,000-00-00	5,000,000.00	100.00
		936,064-00-00	73,472,440.00	
	1314			

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX
(The years, the months, the sums and the current rates)

YEAR	MONTHS	POUNDS STERLING	RIALS	RATE OF EXC.
1315	Farvardin	20,000-00-00	1,610,000.00	80.50
	"	40,000-00-00	3,220,000.00	80.50
	Ordibehesht	59,999- 60 - 60	4,749,500.00	80.50
	Khordad	64,000-00-00	5,152,000.00	80.50
	"	25,000-00-00	2,012,500.00	80.50
	Tir	159,000-00-00	12,799,500.00	80.50
	Mordad	50,000-00-00	4,025,000.00	80.50
	"	43,810-00-00	3,526,705.00	80.50
	Shahriar	62,000-00-00	4,991,000.00	80.50
	"	55,900-00-00	4,499,950.00	80.50
	Mehr	24,850-00-00	2,000,450.00	80.50
	Aban	90,000-00-00	7,245,000.00	80.50
	"	10,000-00-00	805,000.00	80.50
	Azar	76,000-00-00	6,118,000.00	80.50
	Dey	78,188-00-00	6,294,000.00	80.50
	"	10,562-00-00	850,241.00	80.50
	Bahman	97,025-00-00	7,810,512.50	80.50
		965,335-00-00	77,709,467.50	
1315				
1316	Farvardin	11,665-00-00	939,332.50	80.50
	Ordibehesht	100,000-00-00	8,050,000.00	80.50
	Khordad	36,000-00-00	2,898,000.00	80.50
	Tir	214,000-00-00	17,227,000.00	80.50
	Mordad	86,000-00-00	6,923,000.00	80.50
	"	24,000-00-00	1,932,000.00	80.50
	Shahriar	95,000-00-00	7,647,500.00	80.50
	Mehr	80,000-00-00	6,440,000.00	80.50
	Aban	20,000-00-00	1,610,000.00	80.50
	Azar	50,000-00-00	4,025,000.00	80.50
	Dey	70,000-00-00	5,635,000.00	80.50
	Bahman	30,000-00-00	2,415,000.00	80.50
	Esfand	80,000.00-00	6,440,000.00	80.50
1316				
		896,665-00-00	72,381,532.50	

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PURCHASES OF EXCHANGE (POUNDS STERLING) MADE BY KAMPSAX
 (The years, the months, the sums and the current rates)

YEARS	MONTHS	POUNDS STERLING	R I A L S	RATE OF EXC.
1317	Farvardin	50,000-00-00	4,025,000.00	80.50
	Ordibehesht	50,000-00-00	4,025,000.00	80.50
	Ahordad	4,861-08-10	391,346.05	80.50
	Tir	5,000-00-00	402,500.00	80.50
	Mordad	170,000-00-00	13,685,000.00	80.50
	Aban	25,000-00-00	2,006,250.00	80.15
	Azar	50,000-00-00	4,025,000.00	80.50
	Bahman	68,000-00-00	5,474,000.00	80.50
	Esfand	75,000-00-00	6,037,500.00	80.50
1317		497,861-08-10	40,071,596.05	
1318	Shahrivar	25,000-00-00	2,006,250.00	80.50
	Aban	55,000-00-00	4,427,500.00	80.50
	Dey	25,000-00-00	2,012,500.00	80.50
1318		105,000-00-00	8,446,250.00	
				<u>RECAPITULATION</u>
1312		190,135-02-03	1/2	
1313		371,340-07-04		
1314		936,064-00-00		
1315		965,335-00-00		
1316		896,665-00-00		
1317		497,861-08-10		
1318		105,000-00-00		
				3,962,400-18-05
				1/2
				316,938,953.48

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PURCHASES OF EXCHANGE (BOUNDS STERLING) MADE BY KAMPSAX
(The years, the months, the sums and the current rates)

11321 The last pounds sterling were bought for the liquidation of accounts. Inasmuch as the rate of exchange of pounds sterling, being under discussion between the Ministry and Kampssax, is not established, I am taking for the moment the rate proposed by the Ministry - 80.50.

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FINANCIAL REPORT OF I.S.R. - YEAR 1321.

Financial Reports up to the year 1320 were incomplete as they included no figure in respect of the Capital Construction of the Railway.

In connection with the preparation of a draft agreement in reference to the Allied co-operation on the Iranian State Railway it became necessary to Estimate a figure for the Capital Cost of the State Railway and after investigation a figure of Rs. 4,000,000,000 was agreed upon.

Further, in consequence of the above no provision had been made for Depreciation. It was agreed, owing to difficulties of arriving above accurate figure, to include an Estimated amount based on the Estimated revenue for 1321.

These matters having been provided for in the year 1321 the report for 1321 is a complete Statement of the Financial Situation.

This report is divided into the following Chapters:

1. Financial situation in respect of Exploitation.
2. New works and buildings.
3. Explanations of Balance Sheet and Profit and Loss Statement.
4. Financial situation and comparison with sanctioned Budgets.
5. I.S.R. Medical Fund.
6. Sundry Explanations.

These chapters are arranged, in view of the special characteristics of the undertaking to give the picture from a commercial point of view at the same-time to relate the report to the State Budget and Financial Rules and Regulations.

CHAPTER 1.

Financial Situation in respect of Exploitation.

The Exploitation Account is in two parts:

Exploitation Revenue.

Exploitation Expenditure.

EXPLOITATION REVENUE.

I.S.R. Revenue is based on the Sanctioned Tariff dated 23 Azar 1317, amended in accordance with Decree No. 16344 of the Council of Ministers, dated 9 Bahman 1320.

Freight and Passengers carried on behalf of the Allies are charged on the basis of the aforementioned Draft Agreement, which, however, is still unsigned and will be further discussed later in this report.

In view of the greatly cost of living and consequent increase in cost for salaries and wages, materials and equipment a proposal was made to increase the Tariff in proportion to the extra expenditure. Passenger fares were accordingly doubled from 20 Mehr 1320 by Decree of the Council of Ministers. (The Allies did not accept this increase as being, applicable to fares of their personnel carried on the Railway). The question of increase of the freight tariff was discussed many-times with the Allied Transportation Directorates. As they provide considerable numbers of personnel for the working of the railway without charge, and further, as the Allies have placed a great number of Transportation vehicles at the disposal of I.S.R. without charge, they did not agree to increase of the freight tariff. As internal civil freight was negligible in proportion to Allied freight and was not burden to the State economy, the matter was not pursued.

Freight charges for Allied Traffic in accordance with the aforementioned Draft Agreement are fixed as follows:

A. MILITARY TRAFFIC, as for Iranian military traffic as shown in the sanctioned tariff-i.e. 50% discount on tariff charges.

B. TRANSIT TRAFFIC- up to 365,000 tons per annum 10% discount.

365,000 tons per annum 15% for the extra.

500,000 tons and above per annum 20% for the extra.

In order to facilitate the circulation of freight on Allied Military Traffic a proposal was made by the Allied and sanctioned by Council of Ministers Decree No. 34463 dated 11 Esfand 1321 to charge an average of 30 dinars per ton kilometer, without rebate and this has been put into operation from the beginning of 1322.

I.S.R. Exploitation revenue, as detailed in Statement No. 1 attached, for the year 1321 amounts to Rls. 552,153,928.20, an increase of Rls. 343,504,782.05 over the previous year.

Of the above sum Rls. 374,191,262,70 (see Statement No. 2) is an account of Allied Traffic and the remainder from civil traffic.

Payment for Allied Traffic, military and transit, (except Russian Internal Traffic which is paid by Soviet-Transportation Directorate) is made by British Transportation Directorate.

The outstanding balance on this account at the end of 1321, for traffic in the years 1320 and 1321 amounts to Rls. 124,642,859.45.

As the greater portion of Traffic is carried for the Allies, they were consulted in regard to the Revenue Estimate of the Year 1321 and their figures were included in the Budget for the Year. It will be noticed from attached lists that actual revenue is less than the Estimated amount by Rls. 187,835,071.80.

NOTE. As according to the Draft Agreement a discount is to be allowed on Allied Transportation, and as the agreement is not yet signed, the amount of rebate has not been deducted in arriving at the revenue for 1321.

Therefore, after allowing for rebate amounting to Rls. 77,160,282 for the year 1321 the revenue amounts to Rls. 485,003,646.20.

The amount of this rebate has been included on the one hand in the profit and loss Statement, and on the other hand in the Allied outstanding and, after confirmation by British Transportation Directorate it should be settled against their liabilities.

As already mentioned in last years report, from Shahriar 1320 the Tabriz-Julfa-Sharifkhaneh railway is directly managed and controlled by U.S.S.R. Forces and they are collecting the Revenue therefrom. Revenue from the Tabriz Tramway and Rezaie Navigation are collected by I.S.R.

EXPLOITATION EXPENDITURE

Exploitation Expenditure in the year 1321, as shown in Statement No. 3 amounts to the sum of Rls. 308,720,622.40. an increase of Rls. 187,958,571.20 over 1320.

This increase is caused by increased Traffics and the steady increase in cost of materials, salaries and wages. The above figure cannot be the considered to be the

price Exploitation Expenditure for the year 1321 because nothing is charged by the Allies for provision of personnel who work the railway and also the I.S.R. has paid nothing for the importation of the considerable number of wagons brought into the country by the Allies. All, fuel, oil, and costs of maintenance of these wagons has been charged to Exploitation account.

EXPENDITURE OF EACH OF I.S.R. DEPARTMENT.

	<u>YEAR</u>	<u>1320</u>	<u>1321</u>	<u>Difference less</u>
Teheran, central office & Divisions.		7,489,721.-	22,161,278.85	14,671,557.85
Truck & Building Dept.		39,573,753.20	74,026,759.40	34,453,006.20
Movement & Tarrif		16,342,728.35	45,103,776.20	28,761,047.85
Purchases, Track & shops		49,782,679.60	150,461,549.35	100,686,869.75
Police Dept.		141,57,524.20	9,276,838.60	5,119,314.40
Sanitation		1,698,866.20	4,127,597.95	2,428,771.75
Sundries (Expenses)		622,291.20	995,745.95	373,454.75
Navigation (Rezaieh)		391,119.75	2,272,866.25	1,381,740.50
Tramway (Tabriz)		140,459.15	274,324.90	133,865.75
Zahedan Railroad		42,337.35	11,884,95	30,452.40
		<u>420,741.440.00</u>	<u>308,720,622.40</u>	<u>187,272,182.40</u>

ANALYSIS OF EXPENDITURE.

1. Staff and Labors Expenditure.
2. Stationery, Stamp & Post Telegraph.
3. Lighting & Heading & Cleaning.
4. Various Materials (except building).
5. Handling, Charging & Discharging loads.
6. Repairs & maintenance of Motor & tools.

581,169,621.10	148,433,917.45	90,264,256.35
1,382,358,80	3,729,510.70	2,347,151.90
1,242,084.85	2,630,889.40	1,388,804.55
306,163.-	1,191,493.95	885,330.95
2,279,445.50	6,570,870.55	4,291,424.05
3,664,917.-	9,658,583.75	5,993,666.75

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7. Departments Various expenses.	6,097,158.50	27,095,98.45	3,387,560.05
8. Pomburable used for mot- ors and transport.	16,567,836.30	62,076,284.85	45,508,448.55
9. Raipers & maintenance of building.	25,205,308.55	52,787,184.05	27,581,875.50
10. Raipers & maintenance of vehicles.	5,204,214.20	17,936,543.30	12,732,329.10
11. I.S.R. Dept. Defferent Exp.	622,291.20	995,745.95	373,454.75

NOTE—As electric lighting is provided, in Teheran and in the other divisions by the electric station, Item 3 includes only lighting other than electric.

In addition to the sum of Rs. 304,833,415.15 already included in 1321 there is the sum of Rs. 14,416,091. credit of the staff to the end of 1321 which is not yet paid and which is considered on account of I.S.R. undertakings for the year 1321. The gross expenditure, including this figure should therefore be Rs. 319,379,506.75.

As already mentioned in our introduction the accounts for 1321 have been prepared throughout on a proper basis. The figures of Rs. 14,496,091.20 the undertakings of the year 1321, added to the sum of Rs. 2,457,005.20 the previous year debts, not

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paid at the end of 1321, making a total of Rls. 16,953,096.40 is now included in the accounts and explanations will be given in the relative chapters.

DEPRECIATION ACCOUNT.

Depreciation was not shown in the Accounts to the end of 1320. On preparation of the Budget for 1321 Rls. 115,037,241. which was the Estimated net revenue for 1321 was considered for depreciation in the Budget, as it was deemed impossible to arrive at a correct basic figure. This was approved by I.S.R. Board of Control. The figure has been brought into the profit and loss Statement for 1321.

RESULT OF EXPLOITATION FOR THE YEAR 1321-

This is revealed as under:

Exploitation Revenue (after provision for rebate on Allied Transit Traffic).	Rials.
Exploitation Expenditure	485,003,646.20
Net Exploitation Revenue	<u>319,379,506.35</u>
	<u>165,624,139.85</u>

GUARANTEE OF NET EXPLOITATION REVENUE BY THE ALLIES.

According to article 6 of the draft agreement the Allies undertake that if the difference between exploitation Revenue and Exploitation Expenditure fails below Rls. 103 millions (the net revenue for 1319) they will make up the amount of the deficit.

Their deficit for the year 1320, which amounted to Rls. 25,345,785.90 although repeatedly demanded, as the agreement is not signed, has not been paid.

As the net revenue for 1321 shown above is in excess of the guaranteed sum of Rls. 103,000,000 the Allies have no obligation in this respect.

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CHAPTER 2.

WORKS AND BUILDINGS.

New works and Buildings promoted on I.S.R. in 1321 are of two kinds:

- A. New works and Buildings requested by ISR and chargeable to Exploitation Revenue A/C.
- B. New Works & Buildings promoted by the Allies, due to increased traffic needs, and payable by the Allies.

New Works and Buildings on I.S.R. Account.

This expenditure amounts to Rls. 42,346,619.05 in 1321, an increase of Rs. 10,491,092.85 over the previous year.

The main projects are detailed below:

Central Main Buildings in Tehran.

1. Buildings of Technical School-Tehran Station
2. Main Office Building.
3. Loco Repair Shop
4. Loco Shed in Tehran
5. Building of Police Station Office
6. Hall at Dressine Shed
7. Essential Repairs Branch Shop
8. Garages in front of Electric Station
9. Bus Garage
10. Station Water Column
11. Road Making in Tehran Station
12. Essential Repairs Watchman's house ?
13. Water Softening Building & Canalization
14. Cost of Land

342,697.25
5,400,363.20
3,118,661.35
2,396,020.35
115,262.35
123,439.30
34,736.25
25,376.55
3,178.20
15,809.45
127,959.15
54,738.00
21,557.50
1,306.70
15,292,411.10

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1. Earth Work
2. Building of Tunnel No. 12
3. Nostram Kola Canal
4. Support Wall
5. Living Accomodation & Watch-houses-17 Places
6. Exploitation Offices in 7 Places
7. Water Supply & purification Plants in 7 places
8. Railline of five places
9. Telegraph & Telephone Line

40,305.50
484,614.40
105,741.25
1,300,628.25
1,085,166.25
379,142.50
209,077.15
39,346.00
438,544.95
<hr/> 4,112,566.25

Tehran Section.

1. Purchase of Land
2. Earthwork in Tehran Station
- Building roads to Stores
4. Inter houses and Living accomodation 15 places
5. Offices in 15 places
6. Fonds, Cells & Water Supply Stations in 14 places
7. Building of two side lines near Military Platforms
8. Telephone Line-Tehran-Bandar Shah

296,283.80
591,575.00
24,000.00
222,079.50
1,714,057.65
502,648.75
23,719.50
128,184.00
<hr/> 3,453,343.20

Arak Division

1. Purchase of Land
2. Earthwork in Zoudak
3. Living Accomodation & Watch houses in 13 places
4. Office Buildings in 9 places
5. Digging of wells and reservoirs
6. Guiding signals

49,377.90
14,190.00
358,569.40
344,854.80
15,259.60
212.80
<hr/> 732,434.50

South Division

1. Purchase of Land

56,000.00

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2. Foundation of Side Line in Ghazem Chalec	2,070.00
3. Building the Continuation of Tunnel 1-K1. 546-555	202,298.85
4. Dugging of Canal at Kil. 470	162,394.75
5. Construction of Dams for protection of Line in 7 Places	2,539,196.50
6. Side Line in Akwaz Station & Punge Haft.	6,331.25
7. Dwelling Houses and Hospitals in 26 Places	1,646,596.15
8. Offices in 3 Places	1,279,713.55
9. Water Column at Jishne	1,665.00
10. Telegraph Line - Gardendar to Andimeshk	307,728.00
11. Protection Walls from Akwaz to Andimeshk	154,897.10
	<hr/>
	5,358,396.15
	<hr/>
Increase of I.S.R. Inventory	4,486,356.35
of Rolling Stock	8,869,876.50
	<hr/>
	13,356,232.85
Total	<hr/>
	42,346,612.05

New Works & Buildings on Allied Account.

Total expenditure by the Allies in 1321 amounted to Rls. 40,240,843.40 as against Rls. 7,552,734.55 in 1320, an increase of Rls. 32,588,108.85. Here we wish to record that USSR Transportation are asked the sum of Rls. 1,793,430 for the cost of "block and semaphores" which they have installed along the North Line. As this is against the Agreement it has not been included in the accounts.

British Transportation Directorate have requested that the cost of permanent way materials such as rail & should not yet be included in their final accounts but should be kept as a separate until the end of the war, or when the agreement is signed. As this also departs from the agreement it has not been acted by I.S.R.

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CHAPTER III.

Explanations of Balance Sheet and Profit and Loss Statement.

As previously stated in our introduction this is the first year that a Balance Sheet has been prepared for ISR. The following are explanations of specific items.

1. Assets.

1. ISR Buildings & Inventory.

a) At the end of 1319 the ISR Inventory Value, according to detail prepared by "The Valuation Committee was Rs. 4,000,000 but, as this includes Rs. 189,253,538.85 which was charged to construction between 1315 and 1319, the balance of Rs. 3,810,740.461.15 is added to ISR Capital and included in the accounts for 1321.

b) The figure of Rs. 218,541,248.05 for Establishments and Buildings from 1316-1320 is made up as follows:

1) From 1316 - 1319	Rls. 189,253,538.85
2) During 1320	31,855,526.20
	<hr/>
	221,109,065.05
	2,567,817.00
	<hr/>
	218,541,248.05

Less write off for damage to Rolling Stock

c) The figure of Rs. 42,346,619.05 is the construction Expenditure for the year 1321.

2. Stores.

The figure of Rs. 213,762,213.55 is made up of Rs. 123,118,632.85 for Stock on hand and Rs. 85,643,530.70 in respect of commitments for purchase in 1321, not yet settled but included as a liability in 1321.

3. Cash and Outstandings.

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3. Cash and Outstandings.

The sum of Rs. 122,287,408.95 is represented by cash in hand & in the bank, in rials and in exchange, plus ISR credits as shewn in the Balance Sheet,

4. Advances.

The sum of Rs. 141,183,706.75 is an amount paid on account of goods from abroad, the greater portion of which remains undelivered owing to the outbreak of War. Settlement is dependent on the conclusion of the War.

5. Temporary Accounts.

The figure of Rs. 20,679,079.20 represents sundry debtor accounts which will be settled in 1322.

6. The Allies Accounts.

a) The sums of Rs. 11,317,839.60 and Rs. 25,245,785.90 are due from the Allies in respect of Guaranteed profit for 1320, which in 1322 must be settled against the amounts of Rs. 4,333,204 and Rs. 83,023,162.20 shewn as liabilities in the Balance Sheet. These sums are advances by the Allies for purchase of stores and Cash Loans.

b) The sum of Rs. 210,822,883.50 is the balance of Allied Passenger & Freight Traffic. This includes Rs. 85,180,029.05 on account of Rebate and Transovtrans credit which has been shewn also as a liability.

7. Liabilities.

1) ISR Capital

The balance Sheet shows the ISR Gross Capital at the end of 1321 as Rs. 4,298,241,692.10 of which Rs. 4,071,634,328.25 is the value of buildings, installations & stores Advance Accounts, which are included in the Assets.

2) Depreciation Fund.

The sum of Rs. 115,037,241 is the figure approved by ISR Board of Control, as mentioned in the chapter on Exploitation Expenditure.

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3) Creditors.

The figure of Rs. 22,568,928.30 is the ISR Debt to General Treasury and other Government Administrations which will be settled in 1322.

4) Amounts in Deposit.

The sum of Rs. 21,351,657.90 represents credits for Pensions, Income Tax and Income Security Reserve etc., as under:

1. Official Pensions	103,661.65
2. Ordinary Pensions	9,316,886.45
3. ISR Club	245,566.70
4. Aviation Club	166,728.30
5. Guarantee Deposited by the Cashiers	210,185.00
6. Income Security Reserve	4,220,267.65
7. Creditors Deposits	2,335,622.85
8. Income Tax	4,740,633.65
9. Electricity Tax	12,105.65

Part of these figures should be cleared in 1322.

5) Temporary Accounts.

The items in this account are Rs. 186,433.25 as Station Deposit and Rs. 213,070.25 as Doubtful Outstandings. The first item should be settled in 1322 but the second is dependent upon settlement of the outstandings in doubt which are shewn in the Assets Column.

6) Accounts of the Allies.

The amount of Rs. 173,536,385.40 stands to the credit of the Allies. As shewn in the Assets column this is covered by a sum which, after their confirmation will be passed to their debit account.

7) Undertakings.

The sum of Rs. 102,596,527.10 is made up of Rs. 85,043,530.70 for Stores Undertakings (see Assets Column) and Rs. 10,953,096.40 for Exploration Expenditure,

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which sum has been carried to Profit and Loss A/c.

3) Profit & Loss

The sum of Rs. 83,201.200.40 is the profit as shewn by the Profit and Loss Statements.

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CHAPTER IV

FINANCIAL SITUATION AND COMPARISON WITH SANCTIONED BUDGETS.

REVENUE

Summary Statement No. 1 shows that revenue from I.S.R. and branches, not allowing for discount, amounts to Rs. 502,165,923.20 which is Rs. 137,356,071.30 less than the estimated budget of Rs. 750,000.00.

EXPENDITURE

Total expenditure (Exploitation and Construction) amounts to Rs. 476,233,173.40 showing an economy of Rs. 273,766,876.10 on the sanctioned budget.

CONCLUSION

At the stores in Hand are passed in the accounts, the financial situation of the I.S.R. at the end of 1321 Rs as follows:

A. VARIOUS

Balance of cash stores and outstandings in hand at end of 1321.	Rs. 246,993,546.25
Revenue for year 1321	502,162,923.20
Allied Dept. for Quarantine for 1321	25,245,735.90
passed to accounts for 1321,	
price of 24 sets of locos and 2 royal	
locos passed in Construction account before	
arrived and now reversed to Advance account.	50,015,904.00
	<hr/>
	334,424,164.35

LESS

Portion of Rs. 910,500 cost of sleepers which was included in accounts for 1320. • 64,500 Unexpended auxiliary expenditure credit returned to Treasury 6,135,132.10

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Extra revenue of pensions and Insurance
which is added to Rev.a/c for 1320 633,642.55
Discount on Allied Traffic 1320 7,404,404.60
" 1321 77,160,232.00

EXPENDITURE

Exploitation Expenditure for 1321	303,720,622.40
Construction	42,346,619.05
Depreciation	115,037,241.00
Exploitation undertakings & debts to end of 1321	16,953,396.40
	<hr/>
Balance in hand at Beginning of 1322	483,057,578.85
	309,808,564.25
	<hr/>
	792,866,143.10

As shown above balance at beginning of 1322 is
Rs. 309,808,564.25 which is made up as follows:

Balance of Stocks in Stock	213,762,213.55
" Credits	122,287,408.95
Advances paid for foreign materials	141,193,706.75
Temporary A/c.	20,679,019.20
Debts of Allies	247,386,514.00
	<hr/>
	745,290,922.45
	<hr/>

Less Rs. 435,490,358.20 included in above which
represents I.S.R. debts, as follows:

Depreciation Fund	115,037,241.00
Creditors	22,563,928.30

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Amounts Deposited	21,351,658.90
Temporary Accounts	399,508.50
Allied Credits	173,538,395.40
Undertakings of Stores and Exploitation	102,593,627.10
	<hr/>
	435,490,358.20
	<hr/>

Attention is drawn to the fact as the position in regard to I.S.R. Contracts with Axis and Axis occupied countries was obscure and as some instalments had not been paid these contracts were omitted from the Accounts in 1320.

These have not previously been accounted for the books. As in 1321, a proper set of accounts and balance sheet has been prepared the above mentioned commitments have been included as follows:

- a) Commitments for Exploitation amounting to Rs. 15,953,096.40 is passed to debit of undertakings and credit of profit and losses w/c.
- b) Commitments for Stores, amounting Rs. 35,443,530.70 is passed to credit of undertaking and to debit of unsettled Stores accounts. (The sum of Rs. 15,021,720.50 the construction undertaking undertaken up to the end of 1321, is not included in the books.)

I.S.R. ACCOUNTS - 1321 GENERAL TREASURY-GENERAL TURNOVER.

As shown in Financial Report for 1319 I.S.R. debt for net revenue payable to General Treasury was Rs. 44,567,125.45. In 1320, taking commitments into consideration there was no surplus. At the end of 1321 the position is as follows:

As shown on page 1 balance at end of 1321 amounts to: Rs. 309,898,564.25
Cost of Stores purchased during 1321
Advance for goods from abroad
212,762,213.55
141,163,706.75

This shows a deficiency of Rs. 45,137,356.05 taking into consideration also constructional undertakings of Rs. 15,021,720.50 there is at the end of 1321 a gross shortage of Rs. 6,150,076.55

Consequently on passing of the advance bills to the final accounts we will profit from the budget for the following year.

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An explanation is also necessary in regard to the cost of 14 Michel Saab Locomotives purchased in 1320.

At the beginning of 1320 I.S.R. purchased from the firm of Michel Saab 24 Locos at a cost of £ 679,400 (about 12 million rials) As there was no credit in the B 20. budget for this purchase, the Board of Ministers decreed that the surplus revenue 1319 should be used and that this 12 million rials should be paid. Later, due to the raising of the "dollar rate" and other expenses in connection with these locos, the price increased to £ls. 24,646,555.75. Of this I.S.R. paid only £ls. 2,592,315 from this 12 millions, and £ls. 204,346.90 for bank expenses. These were included in I.S.R. accounts.

According to Ministry of Finance a portion of the remaining £ls. 14,749,393.85 has been paid from the credit of Commercial exchanges. This figure is not included in I.S.R. £/c.

In addition to above the Ministry of Finance is asking for £ 13,750, which must paid to Iran Insurance Company Ltd., for war insurance of these locomotives. Credit for this will be considered in the Budget for 1323.

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CHAPTER V

MEDICAL FUND

As this is a special fund set up under a special decree, revenue and expenditure is dealt with separately in this chapter.

REVENUE

Surplus Revenue at the beginning of 1321 plus 2% of Provident Fund (?) for 1321, plus amounts paid for treatment amounts to Rs. 4,434,143.35

EXPENDITURE

Expenditure in 1321 plus commitments for 1320 paid in 1321 amounts to Rs. 263,380.40

This shows a balance of Rs. 4,220,257.65 from which Rs. 317,315.65 is due to be paid for purchase of medicine and payment of insurances.

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CHAPTER VI

SUNDAY SERVICES.

This report has been delayed because a considerable number of vouchers &c required checking and revision and only a limited staff was available. The view is held that such revisions should be made currently in future to facilitate earlier production of the Financial Report.

In conclusion we note below the Decrees which have been issued during 1321; affecting revenue and expenditure.

- 1) In Ordinance 1321 a draft agreement was prepared between Allied Transportation Directorate and the Ministry of Roads, regarding Allied cooperation with Ministry of Roads Administrations, which was agreed on both sides. However the turn and satisfaction of this agreement is dependent on London & Moscow and thus has not yet been achieved. In correspondence the terms of the various articles of this draft agreement are always referred to. A number of the articles are not however being put into practice by the Allies but as it has not been replaced by any other, this agreement is considered as the basis for present practical purposes.
- 2) Decree No. 4004 dated 3.2.22 allows purchase by I.RN by Limited tender, without press advertisement. This was done owing to abnormal war-conditions.
- 3) Decree No. 1690 dated 10.6.21 established a new department called the "Food & Provisions Dept. This department which was established with I.C.R. funds, exists for the supply of food to I.RN employees on payment.
- 4) By decree No. 16374 dated 27.7.21 passenger fares were doubled.
- 5) By decree No. 225745 dated 1.9.21 it was ruled that that the increase in passenger fares would not apply to Iranian & Allied Military personnel, i.e. the fare for Allied personnel, allowing the discount in accordance with the terms of the Draft Agreement, is one fourth of the ordinary public tariff rate.
- 6) By decree No. 28676 dated 15.10.21 the charge for demurrage of wagons was doubled. (The Allies are not paying demurrage).

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7) By Decree No. 32004 of 13.11.21 the Commercial Department of TSR was established, for the examination and settlement of claims for damage to goods carried on the railway.

8) By Decree No. 34464 the freight rate for Allied traffic was fixed at an average figure of Rls. 0.30 per ton kilometer. This operates from 1st Farvardin 1322.

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MARKS OF DIVISION CONSTRUCTION ACCOUNT.

1. Represents figures which on Account journals are taken in 1319 in Inventory lists on 1313 (only for Azerbaydzgan division).
1. Represents figures which on Account journals are taken to Arak D. Account and in Inventory lists to South division account.
2. Represents figures which on Account journals are taken in 1320 and in Inventory lists on 1311 (only for South division).
3. Represents figures which on Account journals are taken to Tehran division and in Inventory lists to Arak division account.
4. Represents figures which on Account journals are taken in 1319 and in Inventory lists on 1319 (only for Arak division).
5. Represents figures which in Account are taken to South division and in Inventory lists to Arak division.
6. Represents figures which on Account journals are taken in 1320 and in Inventory lists on 1319 (only for Arak division).
7. Represents figures which on Account journals are taken in 1321 and in Inventory lists on 1320 (only for Arak division).
8. Represents figures which on Account journals are taken to Arak division and in Inventory lists to Tehran division.
9. Represents figures which on Account journals are taken to North division and in Inventory lists to Tehran division.
10. Represents figures which on Accounts journals are taken in 1317 and in Inventory lists to on 1316 (only for North division).
11. Represents figures which on Account journals are taken in 1315 and in Inventory lists on 1317 (only for North division).
12. Represents the corrections made in account journals totals.

MARKS OF ISR Construction Account:

- 1 to 6.-Represent figures which on Account journals and account ledger are taken in one year and in Inventory lists on other one.
- 7.-Represents the Corrections made in account journals totals.

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AZERAYEDJAN

YEAR	1 3 1 6	1 3 1 7	1 3 1 8	T O T A L
1316	254,104/64	-	-	254,104/65
1317	-	236,031/20	-	236,031/60
1318	5,304/90	77,532/55	159,188/85 166,473/15	249,310/60
1319	-	8,344/20	62,859/90	453,559/70
1320	-	-	-	187,153/20
1321	-	-	-	-
1322	-	-	-	-
1323	-	-	-	-
Total	259,409/55	321,907/95	(1) 7,284/30 222,048/75 229,333/05	1,380,153/25
Total of Account Journal	259,409/55	321,907/95	222,048/75	1,380,159/35

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AZERBAYEDJAN

YEAR	1 3 1 9	1 3 2 0	1 3 2 1	T O T A L
1319	382,355/60	-	-	453,559/70
1320	92,875/15	94,278/05	-	187,153/20
1321	-	-	-	-
1322	-	-	-	-
1323	-	-	-	-
Total	475,230/74	94,278/05	-	1,380,159/35
Total of Account Journal	475,230/75 (1) 7,284/30 482,515/05	- - 94,278/05	- - 1,380,159/35	- - 1,380,159/35

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YEAR	1 3 2 0	1 3 2 1	T O T A L
1320	{7} 1,131/45 {3} 1,711/90 1,249,016/45 1,251,859/80	(3) 1,711/90 2,750,710/70 2,752,422/60	
1321	(7) 5,267/— 1,722,124/95 1,727,391/95	751,197/30	3,449,282/80
1322		10,500/80	42,868/80
1323			11,993/55
Total	{3} 1,711/90 (7) 6,398/45 2,981,642/20 2,989,752/55	(5) 28,058/30 (3) 40,420/65 7,103,536/95 7,172,015/90	
Total of Account Journal	(6) 2,981,642/20 56,445/75	(7) 794,066/10 (7) 6,398/45	7,103,536/95 (1) 119/30 (8) 32/— 7,103,688/25

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SOUTH DIVISION.

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Year	1316	1317	1318	TOTAL.
1316	2.701.095/90			2.701.095/90
1317	84.500/10	340.075/15		424.579/25
1318	41.202/90	209.593/60	345.631/75	596.428/25
1319		67.018/90	526.408/30	
1320	29.081/75	91.278/95	479.675/35	
1321		(I)	119/30 171.273/90 171.393/20	
1322			21.445/15	
1323			(I) 119/30	
TOTAL.	2.855.393/65	797.367/60	1.544.434/45 1.544.553/75	707.967/70

Total of
Account Journal. 2.855.393/65
12)

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SOUTH DIVISION.

Year	I319	I320	I321	TOTAL.
I319	(2) 20.412/80 6.001.811/50 6.022.224/30			6.615.651/50
I320	7.048.976/60	2.848.617/75		10.497.630/40
I321	1.318.077/35	2.958.888/55	4.128.350/65	8.576.590/45
I322		I.144.175/60	I.147.620/10	2.313.240/85
I323			I37.932/90	137.932/90
Total.	(2) 20.412/80 14.368.865/45 14.389.278/25	6.951.681/90	5.412.903/65	(I) 31.863.149/50 31.863.268/80
Total of Account Journal.	(5) 20.412/80 14. 368855/45 28.058/30 14. 396.923/75	6.951.681/90 (2) 20.412/80 6.972.094/70	5.413.903/65	31.863.149/60 (5) 28.058/30 (\$12) -/10 31.891.207/80

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5,712,729/70

331 586 /85

3,321,380/65

3,982/-

6,368,025/50

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YEAR	1 3 1 9	1 3 2 0	1 3 2 1	T O T A L
1319	(9) 281,874/45 (8) 32/-- 788,133/-- 1,060,039/45	-- -- -- --	-- -- -- --	(9) 297,173/40 324/-- 1,068,204/05 1,365,409/05
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1320	(9) 103,384/70 849,427/20 952,811/90	(9) 117,281/05 1,913,097/60 2,030,378/65	-- -- --	(9) 248,597/25 2,765,224/80 3,013,822/05
1321	(9) 61,889/65 4,067,168/65 4,129,058/30	(9) 14,523/-- 12,702,883/65 12,717,406/65	(9) 553,572/75 20,321,337/90 20,874,909/65	(9) 629,984/40 37,509,056/05 38,139,347/45
1322	-- (9) 992/65	(9) 11,855/60 84,499/40 96,355/--	(9) 66,102/30 731,004/95 797,107/25	(9) 78,957/55 815,504/35 894,457/90
1323	--	--	--	54,099/85
Total	(9) 448,141/45 (8) 32/-- 5,694,728/85 6,142,902/30	(9) 143,659/65 14,700,480/65 -- 14,855,140/30	(9) 619,674/05 21,052,342/85 -- 21,672,016/90	(9) 2,381,110/85 324/-- 43,331,586/85 45,712,729/70
Total of Account Journal	-- -- 5,694,728/85	(12) 14,700,480/65 (3) 1,711/90 (12) 18/-- 14,702,210/55	(12) 4,000/-- 21,052,342/85 -- 21,048,342/85	43,331,586/85 40,420/65 (12) 3,982/-- 43,368,025/50

NORTH DIVISION

YEAR	1 3 1 6	1 3 1 7	1 3 1 8	T O T A L
1316	(10) 1,687,997/65 1,688,09/85	- -	- -	- 1,688,096/85
1317	- 360,292/00	(11) 52,240/35 2,210,602/70 2,262,843/05	- -	- 2,623,135/05
1318	-	161,347/05	2,422,456/35	2,583,803/40
1319	-	300,137/50	277,842/45	1,304,468/25
1320	32/45	32,109/50	20,240/40	1,339,506/15
1321	-	29,535/25	-	4,951,711/75
1322	-	40,247/45	-	594,236/90
1323	-	-	-	-
Total	(10) 2,048,322/10 2,048,421/30	(11) 52,240/35 2,773,979/45 2,826,219/80	- - 2,720,539/20	- - 15,084,958/35
Total of Account Journal	(9) 112,253/40 (11) 52,240/35 (12) 104/05 2,212,919/90	(9) 2,773,979/45 2,655,686/55 (10) 99/20 (12) 20/- 3,039,785/20	(9) 2,720,539/20 (9) 791,695/75 (12) - 3,512,234/95	(9) 15,084,958/35 (9) 2,381,110/85 (12) 124/05 17,466,193/25

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NORTH DIVISION (CONT'D)

Page 2

YEAR	1 3 1 9	1 3 2 0	1 3 2 1	T O T A L
1319	726,488/30	-	-	1,304,468/25
1320	471,619/70	815,504/10	-	1,339,506/15
1321	605,462/55	1,334,807/20	2,981,906/75	4,951,711/75
1322	-	2,151/-	551,838/45	594,236/90
1323	-	-	-	-
Total	1,803,570/55	2,152,462/30	3,533,745/20	15,084,958/35
Total of Account Journal	(9) 1,803,570/55 (9) 448,141/45 2,251,712/-	(9) 2,152,462/30 (9) 143,659/65 2,296,121/95	(9) 3,533,745/20 (9) 619,674/05 (12) 124,052 4,153,419/25	15,084,958/35 17,466,193/25

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Reconciliation between amount charged to I.S.R. Construction account on General Ledger and amount as allocated to each construction Project in I.S.R. Inventory Section.

Year as charged on General Ledger.

Year	I316	I317	I318	I319	Total.
I316	(1) 99/20 4688256/15 4688355/35				
I317		(2) 52240/35 5047431/10 3099671/45			
I318	516058/05	622262/80	(3) 7284/30 4737828/05 4745112/35		3615729/50
I319			(4) 3022/90 20412/80 8518705/- 8542140/70		
I320	332445/55	1465663/70	(5) 56445/75 530547/25 624103/35		10400249/95
I321	29114/20	123388/45	984894/05 9904939/80		
I322	412/35	133497/50	484684/45	7091642/-	
I323		40247/45	22562/10	128182/35	
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Reconciliation between amount charged to I.S.R. Construction account on General Ledger and amount as allocated to each construction Project in I.S.R. Inventory Section.

Year as charged on General Ledger.

Year	I320	I321	Total.
I320	(6) 1311/45 7039506/90 7040818/35		17722184/15
I321	(6) 5267/--- 18733/27/35 18738494/35		55185095/
I322	I253182/40	2539434/60	3983608/90
I323		137932/90	204026/30
(6)	6398/45		
TOTAL	27025916/65 27032315/10	31413731/85	101215132/10
TOTAL of Racccount For Journal. (5)	27025916/65 76858/55 18/--- 27102793/20	31413731/85 (6) 6398/45 (7) 4000/--- 31416150/30	101215132/20 3858/05 101209274/15
Approved General Ledger.	27102793/20	31415150/30	

Difference
between G.L. & A.J. - - - - -

LIST OF REVENUE FROM PASSENGERS & ALLIES LOADS IN 1 3 2 1

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NO.	DETAILS	AMOUNT	TOTAL
1	Revenue from Passengers	10,204,549.55	
2	<u>Revenue from, loads</u>		10,204,529.55
3	Iran & British Trading Co. (JKCC)	144,944,070.55	
4	British Army	100,376,992.55	
5	American Mission	6,553,257.00	
6	Polish Legation	3,735,201.55	
7	U.S.A. Forces	121,442.80	
8	Transovtrans	5,091,513.55	
9	Allies Army	25,164,356.05	
		363,986,834.15	
		374,191,363.70	374,121,363.70

REMARKS

The sum of Rials 374,191,363.70 being the Freight on Allies Shipments without Rebate after reducing from this sum Rials 77,160,282.00 which is rebate of Allies shipments leaving the sum of Rials 297,931,081.70 for the Passenger and Freight on Allies shipments.

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LIST OF REVENUE OF ISR IN THE YEAR 1 3 2 1

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NO.	DETAILS	ESTIMATED REVENUE		DIFFERENCE	
		ESTIMATED REVENUE	ACTUAL REVENUE	MORE AS IN LESS	ESTIMATE
1	<u>Revenue</u> a. Revenue from execution of Tariff Laws & with Branch Offices	709,000,000.00	536,536,740.65	-	172,403,259.35
	b. Revenue of Transportation	41,000,000.00	25,627,187.53		15,372.812.45
	<u>Total</u>	750,000,000.00	562,163,928.20	-	187,836,071.80

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DETAILS, OF THE SITUATION OF CREDITS, EXPLOITATION
ORGANIZATION EXPENSE OF ISR IN 1321

Approved For Release Under The Freedom of Information Act Date 08-09-2026 By 0060850001-1

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DESCRIPTION		CREDIT OF UNDERTAKING IN 1320	CREDITS SANCTIONED CREDIT OF 1321	CREDITS SANCTIONED CREDIT OF 1321	CREDITS TOTAL
EXPLORATION EXPENSES					
Tehran & divisions & Central Office	414,572.75	24,139,669.00	24,554,241.75	24,554,241.75	
Buildings in all districts	1,074,808.95	109,745,430.00	110,820,238.95	110,820,238.95	
Tracks & Building in all districts	2,243,581.15	55,207,560.00	57,451,141.15	57,451,141.15	
Movement & Tariff in all districts	10,935,753.05	349,892,175.00	360,827,928.00	360,827,928.00	
Transactions & Shops	2,372,114.60	2,057,000.00	4,429,114.75	4,429,114.75	
Miscellaneous expenses of chapter	179,172.05	14,286,775.00	14,465,947.00	14,465,947.00	
Police Department	94,778.50	5,500,590.00	5,595,368.00	5,595,368.00	
Sanitary Department	72,299.95	3,546,800.00	3,619,099.00	3,619,099.00	
Navigation in Rezaih Lake	4,219.50	346,180.00	350,399.50	350,399.50	
Tramway of Tabriz	367.00	90,180.00	90,547.00	90,547.00	
Zahidian Railroad					
Total	17,391,667.50	564,822,359.00	582,204,026.00	582,204,026.00	
Credit of Depreciation Organization Expenses	-----	115,037,241.00	115,037,241.00	115,037,241.00	
Organization Expenses	-----	70,150,400.00	70,150,400.00	70,150,400.00	
Total Expenses Exploration & Organization in 1321	-----	-----	-----	-----	911,217,889.00
Credit of Under taking	-----	-----	-----	-----	161,217,889.00
Organization Expenses of 1320	-----	-----	-----	-----	-----

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(CONT'D.)

DETAILS. OF THE SITUATION OF CREDITS. EXPLOITATION
ORGANIZATION EXPENSE OF ISR IN I321

EXP. OF I321 UNDERTAKING I321

EXPENDITURE
EXP. OF I321 UNDERTAKING I321

	TOTAL	ECONOMY	REMARKS
1,161,278.85	1,196,489.65	23,357,768.50	I,196,472.25
2,026,759.40	2,817,208.45	76,843,967.85	33,976,271.10
5,103,776.20	2,814,823.30	47,918,599.50	9,532,541.65
5,469,549.35	5,018,719.90	155,488,269.25	205,339,658.80
9,995,745.95	2,590,107.60	3,585,853.55	843,261.05
9,276,838.60	2,175,639.55	II,453,478.15	3,013,468.90
4,127,597.95	256,683.50	4,384,281.45	I,211,087.05
2,272,866.25	47,619.45	2,320,485.70	I,298,614.25
274,324.90	35,805.00	310,129.90	40,269.60
II,884.95	---	II,884.95	78,662.05
16,953,096.40	16,953,096.40	325,673,718.80	256,530,307.70
15,037,241.00	---	II,037,241.00	---
42,346,619.05	130,341,457.65	172,688,076.70	41,288,545.65
104,482.45	147,294,554.05	613,399,036.50	297,818,853.35
7,389,170.25	129,776,742.35	137,165,912.60	24,051,977.25
715,312.20	17,517,811.70	476,233,123.10	273,366,876.10
718,715,312.20	476,233,123.10	476,233,123.10	476,233,123.10

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ISR'S BALANCE SHEET FOR THE YEAR 1321

<u>LIABILITIES</u>	<u>P A R T I C U L A R S</u>	<u>AMOUNT</u>	<u>GENERAL ACCOUNT</u>
<u>DEBIT</u>			
Capital of ISR			429,824,169.10
Depreciation Fund			115,037,241.00
<u>Creditors</u>			
Credit on acct. Freight		16,481,708.80	
Balance of extra Revenue of 1319		4,689,560.60	
Receiving (balance) of advances		130,315.70	
Constructing works for others		953,517.95	
General Treasury		138,398.30	
Credit for Building of Hospital		175,426.95	
Deposit Amounts		21,351,657.90	
Temporary accts. in disposition of stations		186,433.25	
Equivalency of Doubtful Acct.		213,075.25	
<u>Reserves</u>			
Reserves Acct.			399,508.50
Advances on exploitation expenses		4,333,204.25	
Advances for purchase of Stores		83,023,162.10	
Rate of Freights for years 1320 & 21 in credit		86,180,029.05	
of Transovtrans			173,536,395.40
Under takings (Exploitation & Stores)			102,597,627.10
Profit & Loss of the year 1322 as per details of			83,201,200.40
attached statement			
			4,816,933,250.70

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(CONT'D.)

ISR'S BALANCE SHEET FOR THE YEAR 1321

ASSETS
CREDIT

<u>ASSETS</u>	<u>P A R T I C U L A R S</u>	<u>AMOUNT</u>	<u>GENERAL, AMOUNT</u>
ISR'S Buildings & Property			4,071,634,328.25
Estimated property		3,310,746,461.15	
Buildings & Buildings from the year 1316-20		218,541,248.05	
Establishments & Buildings of 1321		<u>42,346,619.05</u>	
Stores			213,762,212.55
Purchase Dept. Stock		48,224,770.20	
Stock "		37,619,147.40	
Stock "		42,274,765.25	
Settled stock (on acct. of undertaking)		<u>85,643,530.70</u>	
Cash Outstanding			
Cash in safe & in the Bank		65,323,919.40	
Revolving Funds		24,770,998.80	
Treasury in exchange		1,058,148.90	
D.S.R. In exchange		69,778.95	
Temporary Debtors		196,838.75	
Treasury Debit Debtors		1,015,919.85	
Treasury Debit notes		9,592,315.00	
Debtors for Freight on Load (Al. Londs)		9,792,803.85	
Debtors for Freight on Load (Al. Londs)		718,337.70	
Accnts. in suspense		425,934.25	
Miscellaneous work		1,865,273.25	
Temporary advances		7,116,973.75	
Subtful Outstanding		340,166.45	
Advances for Forgoing materials			
Temporary Acct. through co missions, purchase			
Inventory ept.		9,713,786.45	
Current Bills in safe & in Divisions		<u>10,965,292.75</u>	
Allies ept. Allies Debt Deposit acct.		<u>11,317,839.60</u>	
" on acct. freight on load		210,822,888.50	
" a/c guarantee on profit		<u>25,245,785.90</u>	
"			<u>247,386,514.00</u>
			4,816,933,250.70

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BILAN OF ISR FOR THE YEAR 1321

<u>REVENUE ASSETS</u>	<u>EXPENSES</u>
Cash & Sundry debtors in the Year 1321 beginning	246,998,546.25
Revenue of 1321 (without rebate)	562,163,928.20
Profit guaranteed by the Allies for the Year 1320	25,245,785.90
Cost of 24 sets of Locos & 5 sets Royal Wagons according the details in the report page 23	50,015,904.00
	<hr/>
	Rs. 884,424,164.35
	<hr/>
<u>LIABILITIES</u>	<u>EXPENSES</u>
Exploitation Expenses in the Year 1321	308,720,622.40
Constructional " "	42,346,619.05
Undertaking & Debts of Exploitation till the end of the year 1321	16,953,096.40
Depreciation	115,037,241.00
Rebate on freight of the Allies transport in the year 1320 & 21 & Reversal Items from Cash of past year for details, see the report page 23	91,558,021.25
Balance in hand at the end of the Year 1321 as per detail of the report on the page 24 & 25	309,808,564.25
	<hr/>
	Rs. 884,424,164.35
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ISR'S PROFIT & LOSS ACCOUNT FOR THE YEAR 1321

Translation.

Statement No. 6

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<u>CREDITOR.</u>	<u>P A R T I C U L A R S</u>	<u>AMOUNT</u>	<u>GENERAL ACCOUNT.</u>
<u>REVENUE.</u>			
Revenue of Transport	558,339,720.40		
Revenue of Tabriz Tramway	91,820.00		
Revenue of Navigation of Rezaie	931,807.60		
Revenue of Zahedan	1,838.00		
Sundry Revenues	2,798,742.20		
Profit of 1320 transferred			
		<u>645,986,878.25</u>	
<u>CREDITOR</u>			
<u>P A R T I C U L A R S</u>	<u>AMOUNT</u>		<u>GENERAL ACCOUNT</u>
Expences on exploitation in 1321	308,720,622.40		
Undertaking of 1321 & Debt of passed years	16,953,097.40		
Rebate of Freight of Allies load on 1321			325,673,718.80
Damages of Transportation & Vehicles			77,160,282.00
Depreciation on Building & Inventory			2,567,817.00
Transfer of Exp. on Building 1321 to acct.			115,037,241.00
of Capital			42,346,619.05
Net profit of 1321			83,201,200.40
			<u>645,986,878.25</u>

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